

BUENA PARK LIBRARY DISTRICT

Board of Library Trustees

Regular Meeting Agenda

Board Room

7150 La Palma Avenue

Buena Park, CA 90620

Tuesday, February 4, 2025

5:30 p.m.

BE CJ CQ RR CT

1. CALL TO ORDER (Library Board President) _____

2. PLEDGE OF ALLEGIANCE (Library Board President)

3. ROLL CALL (Library Board President)

Present

Absent

Also

___	___	___	___	___
___	___	___	___	___
___	___	___	___	___

ACTION ON MINUTES

4. Regular Meeting of January 7, 2025

Motion

2nd

Ayes

Noes

Absent

Abstain

___	___	___	___	___
___	___	___	___	___
___	___	___	___	___
___	___	___	___	___
___	___	___	___	___
___	___	___	___	___

ORAL COMMUNICATIONS

5. From Public Concerning Non-agenda Items

6. Board Members' Reports on Conferences Attended or Meetings Scheduled

7. BPLD Staff Milestones

CORRESPONDENCE

8. Patron's Suggestions from Individuals Requesting Purchase of Materials or Proposing Changes to Library Operations

9. Director's Report

FINANCIAL AND MONTHLY REPORTS FROM THE OFFICE OF THE DIRECTOR

10. January 2025 Payment Register

11. CERBT Account Update Summary – as of December 31, 2024

12. Monthly Statistical Reports

NEW BUSINESS

13. Administration Update (***No action required***)

14. Review and approval of proposal for the FY 2023/2024 annual audit for audit services provided by Chavan and Associates, LLP

Motion	___	___	___	___	___
2nd	___	___	___	___	___
Ayes	___	___	___	___	___
Noes	___	___	___	___	___
Absent	___	___	___	___	___
Abstain	___	___	___	___	___

15. Authorize the Library Director to negotiate and execute an agreement with Chavan and Associates for the amount of \$19,500 and to make any necessary non-monetary changes to the attached agreement

Motion	___	___	___	___	___
2nd	___	___	___	___	___
Ayes	___	___	___	___	___
Noes	___	___	___	___	___
Absent	___	___	___	___	___
Abstain	___	___	___	___	___

16. Adoption of Resolution 2025-1 updating titles of officers authorized to make administrative changes related to Orange County Treasurer's Pool Account

Motion	___	___	___	___	___
2nd	___	___	___	___	___
Ayes	___	___	___	___	___
Noes	___	___	___	___	___
Absent	___	___	___	___	___
Abstain	___	___	___	___	___

17. Approval of Conflict of Interest Code Amendment

Motion	___	___	___	___	___
2nd	___	___	___	___	___
Ayes	___	___	___	___	___
Noes	___	___	___	___	___
Absent	___	___	___	___	___
Abstain	___	___	___	___	___

CONSENT CALENDAR

All matters listed under Consent Calendar will be acted upon by one motion affirming the action recommended on the Agenda. There will be no separate discussion on these items prior to voting unless members of the Board or the public request specific items to be removed from the Consent Calendar for separate action.

18. Personnel Action

a. Merit increase for PT Library Page, Monique Flores-Arvizu, to Step 5 on the Salary Scale effective February 7, 2025.

FUTURE AGENDA ITEMS

19. Agenda preparation for the Regular Meeting which will be held on March 4, 2025 at 5:30 p.m. unless rescheduled by the Library Board of Trustees.

ADJOURNMENT

20. The Library Board of Trustees will adjourn the regular date February 4, 2025, meeting.

Adjournment time	_____	Motion	_____	_____	_____	_____	_____
		2nd	_____	_____	_____	_____	_____
		Ayes	_____	_____	_____	_____	_____
		Noes	_____	_____	_____	_____	_____
		Absent	_____	_____	_____	_____	_____
		Abstain	_____	_____	_____	_____	_____

ACTION ON MINUTES

4. Regular Meeting of January 7, 2025.

See attached.

MINUTES
REGULAR MEETING OF THE BOARD OF TRUSTEES
OF THE
BUENA PARK LIBRARY DISTRICT
January 7, 2025

CALL TO ORDER: President Traut called the meeting to order at 5:30 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

Board Members Present: L. Carole Jensen, Christian Quintero, Richard Rams, and Cheyenne Traut.
Brenda Estrada arrived at 5:36 p.m.

Staff Present: Helen Medina, Library Director; Patty Salas, Administrative Assistant; Ann Thompson, Library Services Manager; and Caroline Wilkins, Circulation Services Supervisor.

ACTION ON MINUTES

4. Regular Meeting of December 3, 2024

MOTION by Trustee Jensen to approve the minutes of December 3, 2024, as presented.

SECOND by Trustee Rams.

AYES: Trustee Jensen, Trustee Quintero, Trustee Rams, Trustee Traut.

ABSENT: Trustee Estrada

MOTION approved.

5. Special Meeting of December 11, 2024

MOTION by Trustee Jensen to approve the minutes of December 11, 2024, as presented.

SECOND by Trustee Rams.

AYES: Trustee Jensen, Trustee Quintero, Trustee Rams, Trustee Traut.

ABSENT: Trustee Estrada

MOTION approved.

ORAL COMMUNICATIONS

6. From Public Concerning Non-agenda Items

No comments.

MINUTES
REGULAR MEETING OF THE BOARD OF TRUSTEES
OF THE
BUENA PARK LIBRARY DISTRICT
January 7, 2025

7. Board Members' Reports on Conferences Attended or Meetings Scheduled

Trustee Jensen attended Pendleton Elementary School's Literacy Night.

CORRESPONDENCE

8. Patrons' suggestions from Individuals Requesting Purchase of Materials or Proposing Changes to Library Operations

Library Director Medina explained the process for purchasing books that have been requested by patrons.

9. Director's Report

The Library received notification from the Orange County Registrar of Voters requesting use of our building to host a Vote Center in February 2025 for a Special Election. This Vote Center is expected to be operating for a total of 10 days. Library staff plans to continue to offer programming during the Vote Center.

Bilingual story times will continue in the month of January. A Panda Express Reading Challenge will begin later in January. The Library will celebrate Year of the Snake by offering a Snake program. Library staff are collaborating with the Buena Park Police Department to offer a *Coloring with a Cop* event in early February.

FINANCIAL AND MONTHLY REPORTS FROM THE OFFICE OF THE DIRECTOR

10. December 2024 Payment Register

No comments.

11. Monthly Statistical Reports

It was noted that more accurate statistics for the New York Times database will be received going forward.

NEW BUSINESS

12. Receive and File 2025 Organization Chart (no action required)

An updated Organization Chart was provided to reflect recent title changes.

13. Receive and File the Finance, Payroll, and Human Resources Assessment from Regional Government Services (RGS) (no action required)

A brief overview of the Assessment was provided. The Library Director advised the Board of Trustees that RGS would assist the District in securing an auditing firm and in project managing the audit.

14. Consideration and approval for Trustee(s) to attend the CSDA's Special District Leadership Academy

Library Director Medina invited any interested Trustees to attend the CSDA's Special District Leadership Academy. She stated this is an excellent training opportunity for Special District Trustees.

MINUTES
REGULAR MEETING OF THE BOARD OF TRUSTEES
OF THE
BUENA PARK LIBRARY DISTRICT
January 7, 2025

MOTION by Trustee Rams to allow any interested Trustee(s) to attend the CSDA's Special District Leadership Academy.

SECOND By Trustee Jensen.

AYES: Trustee Estrada, Trustee Jensen, Trustee Quintero, Trustee Rams, and Trustee Traut.

MOTION approved.

CONSENT CALENDAR

All matters listed under Consent Calendar will be acted upon by one motion affirming the action recommended on the Agenda. There will be no separate discussion on these items prior to voting unless members of the Board or the public request specific items to be removed from the Consent Calendar for separate action.

- 15. Personnel Action
 - a. None.

FUTURE AGENDA ITEMS

- 16. Agenda preparation for next regular date meeting which will be held on February 4, 2025, at 5:30 p.m., unless rescheduled by the Library Board of Trustees

CLOSED SESSION

- 17. Public Employee Performance Evaluation (Gov. Code, 54957)
Title: Library Director
- 18. Conference with Labor Negotiators (Gov. Code, 54957)
Unrepresented employee: Library Director

MOTION by Trustee Jensen to enter closed session at 5:54 p.m.

SECOND by Trustee Quintero.

AYES: Trustee Estrada, Trustee Jensen, Trustee Quintero, Trustee Rams, and Trustee Traut.

MOTION approved.

MOTION by Trustee Rams to return to Open Session at 7:08 p.m.

SECOND by Trustee Jensen.

AYES: Trustee Estrada, Trustee Jensen, Trustee Quintero, Trustee Rams, and Trustee Traut.

MOTION approved.

MINUTES
REGULAR MEETING OF THE BOARD OF TRUSTEES
OF THE
BUENA PARK LIBRARY DISTRICT
January 7, 2025

The following action was reported out.

MOTION by Trustee Rams to authorize the Library Director to negotiate and execute a professional services agreement with Gallagher for consulting services for an amount not to exceed \$5,250.

SECOND by Trustee Jensen.

AYES: Trustee Estrada, Trustee Jensen, Trustee Quintero, Trustee Rams, and Trustee Traut.

MOTION approved.

ADJOURNMENT

19. Adjournment

MOTION by Trustee Rams adjourn the meeting.

SECOND by Trustee Jensen

AYES: Trustee Estrada, Trustee Jensen, Trustee Quintero, Trustee Rams, and Trustee Traut.

MOTION approved.

The meeting was adjourned at 7:11 p.m.

Submitted by,

Richard Rams
Secretary

ORAL COMMUNICATIONS

5. From the Public Concerning Non-agenda Items
6. Board Members' Reports on Conferences Attended or Meetings Scheduled
7. BPLD Staff Milestones

**8. PATRON'S SUGGESTIONS – INDIVIDUALS REQUESTING PURCHASE OF MATERIALS OR
PROPOSING CHANGES TO LIBRARY OPERATIONS**

Books:

- *Again to Carthage* by John L. Parker Jr.
- *Onyx Storm* by Rebecca Yarros

Children's requests

- Books about *Back to the Future*
- *Happiness According to Humphrey* (Birney)
- *Summer According to Humphrey* (Birney)
- *When Love Is More Than Words* (Chung)

Korean requests

- 느껴주면 풀려난다 (김상운): 153 (Conscious mental processes and intelligence)
- 단둘이 북클럽 (변혜진, 연재인): 895.7 (Korean literature)
- 무의식은 어떻게 나를 설계하는가 (데이비드 이글먼): 153 (Conscious mental processes and intelligence)
- 우연은 비켜가지 않는다 (줄리언 반스): 823.914 (English fiction)
- 지적 대화를 위한 넓고 얇은 지식 무한 (채사장): 001.3 (Humanities)

Requests proposing changes to Library operations

- “No one should be allowed to use the computer more than two hours per day. No large items like luggage should be allowed in the library”

Administration:

Patty Salas and I attended a CalPERS Business Rules for Public Agencies training together. Patty Salas also attended CalPERS Payroll Adjustments and Payroll Reporting trainings. These trainings have assisted us in auditing our information and ensuring that we are compliant with CalPERS requirements. I also attended the California Special District Association (CSDA) 2025 Prevailing Wage Update and Employment Law Update trainings.

Patty Salas, Ashley Parker, and I have been working with Regional Government Services on an ongoing basis to prepare information and documentation for tax reporting, the upcoming financial audit, and to work on the budget preparation.

I met with Christine Powers, Executive Director of our joint powers authority library cooperative, the Santiago Library System (SLS), to prepare for our upcoming Executive Council meeting, which will be on February 11th at Huntington Beach Library.

Building/Equipment Updates:

Library staff members and I, along with representatives from Griffin Structures, continue to work with LPA, Inc., on developing plans for updates to the library. LPA has been engaging with the City for information regarding code and accessibility requirements that will be triggered, including potential requirements relating to the number of toilets, site accessibility, and fire codes.

Library Staff:

On January 24th, Brenda Gomez and Chelenne Slaven attended Literacy Night at Gilbert Elementary School. Chelenne read stories to attendees while Brenda signed up new patrons for library cards. Brenda attended the Centralia Community Collaborative meeting and shared updates about the Library. On February 21st, Brenda will be conducting a presentation for the Centralia Elementary School District about HelpNow, our online resource that connects students with live online tutoring.

Ruth Cho attended the Orange County Performers Showcase, which is organized annually by the SLS Children's Services Committee. This year's showcase was held in Mission Viejo, and nearly 60 performers shared their offerings with librarians from Orange County, Los Angeles County, and San Diego. Librarians use the showcase to meet and book performers for summer reading and throughout the year. Although the event requires a considerable amount of work from committee members, librarians who attend consistently give feedback that it is a valuable time of interfacing with performers in the area.

Caroline Wilkins attended the SLS Circulation Committee meeting on January 16th at the Orange City Library, where they elected a new chairperson. Their next meeting will be May 15th.

Programs & Services:

The Library held our first ever reading challenge with Black Bear Diner. Children 12 and younger who read four books and logged them into the Beanstack app earned a free kids' meal at the restaurant. 124 children registered, and 119 completed the challenge, which was a very high completion rate. We want to express our sincere thanks to Black Bear Diner for their generosity and partnership in encouraging children to read.

In honor of Lunar New Year and the Year of the Snake, we offered a drop-in red envelope craft and a fun and educational snake show. The Doodlebugs snake show was well attended. Attendees learned from wildlife biologist Rachael Wallman about boa constrictors, kingsnakes, gopher snakes, and legless lizards. The program concluded with a meet and greet with Nubs the boa. Seen below is a Sonoran kingsnake.



On January 28th we had a New Year Zine event where teens learned all about zines, their history, and how they can best apply their creative talents to express themselves about any topic they like.

In February, children's programming will include a reading challenge sponsored by Panda Express and self-directed Valentine's Day activities throughout the month. To celebrate Black History Month, we will also be hosting an afternoon of crafting in honor of 20th century American artist Alma Thomas.

The Library's Teen group will have a Valentine's Day party on February 11th where they will make cards and gifts for their loved ones.

Our February Book Club will include an author talk and virtual meet and greet with Elle Kish, who will discuss her new book, *Traveler of the Heart*. The meeting will take place on February 13th at 5:00 pm in the Library's Board Room.



We will also be offering take-home mini paper accordion-style album craft kits for adults. These albums can be used as scrapbooks, photo albums, or valentines.

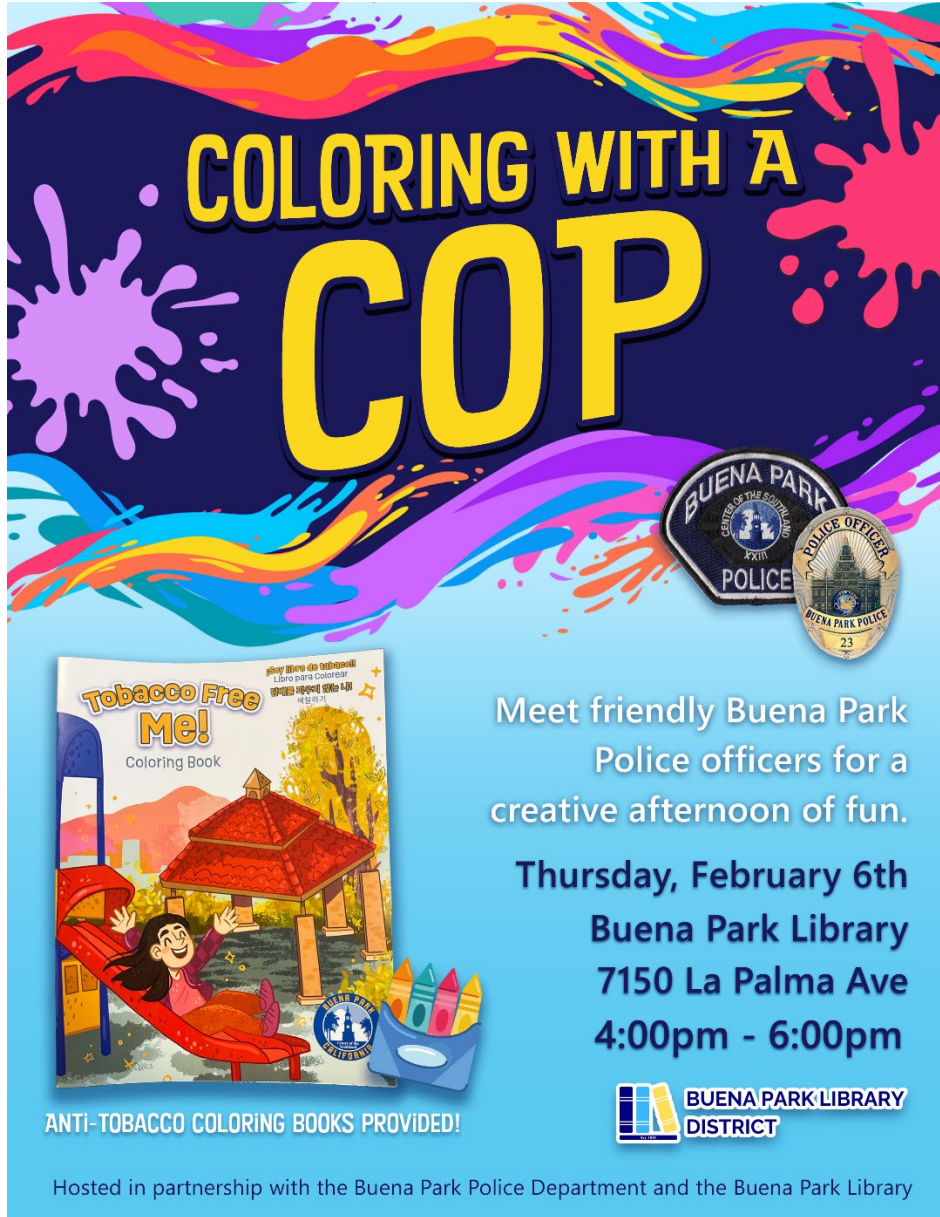
The Library will also be hosting a Vote Center for the 2025 State Senate District 36 Special Primary Election. The Vote Center will be open from February 15th through February 25th. Voters can drop off their ballot during Vote Center hours. Vote Center Hours Are:

Saturday, February 15 - Friday, February 21, 8:00 a.m.-5:00 p.m.

Saturday, February 22 - Monday, February 24, 8:00 a.m.-8:00 p.m.

Tuesday, February 25, 7:00 a.m.-8:00 p.m.

Finally, the Library is partnering with the City of Buena Park, the Buena Park Police Department, and America on Track to Host "Coloring with a Cop" to support anti-tobacco initiatives and promote community connections. The event will be held on Thursday, February 6th between 4:00 p.m. and 6:00 p.m.



The poster features a vibrant, abstract background with splashes of purple, pink, blue, and yellow. At the top, the title "COLORING WITH A COP" is written in large, bold, yellow letters with a black outline. Below the title, on the right, are two police badges: a Buena Park Police badge and a smaller badge that says "POLICE OFFICER" and "BUENA PARK POLICE". On the left, there is an illustration of a coloring book titled "Tobacco Free Me! Coloring Book" with a cartoon girl on a slide. Next to it is a blue envelope filled with colorful crayons. Below the illustration, the text "ANTI-TOBACCO COLORING BOOKS PROVIDED!" is written. To the right of the illustration, the event details are listed: "Meet friendly Buena Park Police officers for a creative afternoon of fun.", "Thursday, February 6th", "Buena Park Library", "7150 La Palma Ave", and "4:00pm - 6:00pm". At the bottom right, the Buena Park Library District logo is displayed. At the very bottom, a line of text reads: "Hosted in partnership with the Buena Park Police Department and the Buena Park Library".

**COLORING WITH A
COP**

BUENA PARK
CENTER OF THE COMMUNITY
POLICE

POLICE OFFICER
BUENA PARK POLICE
23

**Tobacco Free
Me!**
Coloring Book

Meet friendly Buena Park
Police officers for a
creative afternoon of fun.

Thursday, February 6th
Buena Park Library
7150 La Palma Ave
4:00pm - 6:00pm

ANTI-TOBACCO COLORING BOOKS PROVIDED!

**BUENA PARK LIBRARY
DISTRICT**

Hosted in partnership with the Buena Park Police Department and the Buena Park Library

FINANCIAL AND MONTHLY REPORTS FROM THE OFFICE OF THE DIRECTOR

10. January 2025 Payment Register

11. CERBT Account Update Summary as of December 31, 2024

12. Monthly Statistical Reports

Buena Park Library District

January 2025 Payments

Date	Vendor	Note	Amount
1/2/2025	ADP	Employee Wages	\$45,124.64
1/2/2025	ADP	Payroll Taxes	\$10,733.17
1/3/2025	ADP	Payroll Processing	\$331.69
1/6/2025	CalPERS	January Health Benefits	\$22,276.95
1/9/2025	Townsend Public Affairs	Consulting Services for January 2025	\$5,000.00
1/9/2025	Western Allied Corporation	January 2025 HVAC Maintenance	\$678.00
1/9/2025	So Cal Gas	12/03/2024-01/03/2025 Gas Usage	\$864.27
1/9/2025	Regional Government Services	Reimbursable Expenses	\$40.20
1/9/2025	Orange County Fire Protection	Monthly Fire Extinguisher Inspection	\$100.00
1/9/2025	KC Digital Solutions	Admin Copier December 2024	\$45.88
1/9/2025	KC Digital Solutions	Public Copier December 2024	\$60.84
1/9/2025	Cintas Corp	Restroom Supplies	\$282.08
1/9/2025	Johnson Controls Security Solutions	01/01/2025-03/31/2025	\$3,783.39
1/9/2025	Intelepeer Cloud Communications	Cisco Voice Service	\$388.74
1/9/2025	Park Disposal	December 2024 Waste Disposal	\$507.90
1/9/2025	Allied Administators	January 2025 Employee Dental Coverage	\$888.58
1/9/2025	Librarica LLC	Jamex Warranty and Cassie Support	\$1,305.94
1/13/2025	CalPERS	457 Plan	\$1,378.58
1/15/2025	CalPERS	457 Plan	\$1,378.58
1/16/2025	ADP	Employee Wages	\$45,258.59
1/16/2025	ADP	Payroll Taxes	\$10,940.74
1/17/2025	City of Buena Park	Alarm Permit	\$100.00
1/17/2025	US Bank Corporate Payment Systems	December 2024 Purchases	\$1,820.89
1/17/2025	Unum Life Insurance Company of America	February 2025 Employee Coverage	\$661.11
1/17/2025	Griffin Structures, Inc	December 2024 Services	\$15,700.45
1/17/2025	Morrison Landscape	January 2025 Service	\$1,238.00
1/20/2025	CalPERS	26899 PEPRA	\$6,288.10
1/20/2025	CalPERS	15012 Classic	\$442.43
1/20/2025	CalPERS	1329 Classic	\$990.52
1/24/2025	Doodlebugs Animal Adventures	January 27 Snake Show	\$300.00
1/24/2025	ADP	Payroll Processing	\$248.40
1/27/2025	Califa	Mango Languages 03/01/2025-02/28/2026	\$5,387.59
1/27/2025	City of Buena Park	Water and Sewer 10/8/24-12/3/24	\$979.33
1/27/2025	City of Buena Park	Water and Fire 10/6/24-11/25/24	\$64.52
1/27/2025	Master Janitorial	January 2025 Service	\$3,043.00
1/27/2025	Professional Pest Management	Bi-Monthly Pest Control	\$150.00
1/27/2025	Vision Service Plan	Employee Vision Coverage	\$271.78

Buena Park Library District
January 2025 Payments

1/27/2025	Dannis Woliver Kelley	Legal Services	\$114.00
1/27/2025	Dannis Woliver Kelley	Legal Services	\$199.50
1/27/2025	Dannis Woliver Kelley	Legal Services	\$465.00
1/27/2025	LPA, Inc.	December 2024 Services	\$54,867.00
1/27/2025	Regional Government Services	December 2024 Services	\$4,890.80
1/27/2025	Staples	Copy Paper	\$511.70
1/27/2025	Staples	Membership Fee	\$306.06
1/27/2025	Staples	Toner	\$268.28
1/27/2025	Staples	Toner	\$227.61
1/29/2025	ADP	Payroll Processing	\$380.90
1/30/2025	ADP	Employee Wages	\$48,425.25
1/30/2025	ADP	Payroll Taxes	\$11,899.98
		TOTAL:	\$311,610.96

CERBT Account Update Summary

Buena Park Library District

as of December 31, 2024

OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by MacLeod Watts, Inc.	
Valuation Date	6/30/2023
Measurement Date	6/30/2023
Total OPEB Liability (TOL)	\$2,144,959
Valuation Assets	\$2,586,901
Net OPEB Liability (NOL)	(\$441,942)
Funded Status	121%
Actuarially Determined Contribution (ADC)	\$43,260
CERBT Asset Allocation Strategy	Strategy 1
Discount Rate	6.15%

CERBT Account Summary

As of December 31, 2024	Strategy 1
Initial contribution (02/07/2012)	\$20,000
Additional contributions	\$1,654,069
Disbursements	(\$53,409)
CERBT expenses	(\$18,180)
Investment earnings	\$1,333,632
Total assets	\$2,936,113
Annualized net rate of return* (02/07/2012-12/31/2024 = 12.90 years)	6.83%

**Net rate of return is unaudited and includes rounding variances.*

Cash Flow Summary by Fiscal Year

Fiscal Year	Contributions	Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets
2006-07	\$0	\$0	\$0	\$0	\$0
2007-08	\$0	\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$0	\$0	\$0
2009-10	\$0	\$0	\$0	\$0	\$0
2010-11	\$0	\$0	\$0	\$0	\$0
2011-12	\$289,000	\$0	\$2,666	(\$32)	\$291,633
2012-13	\$228,446	\$0	\$41,599	(\$616)	\$558,429
2013-14	\$98,290	\$0	\$152,614	(\$1,524)	\$766,827
2014-15	\$100,000	\$0	\$151,343	(\$2,330)	\$864,749
2015-16	\$100,000	\$0	\$164,829	(\$3,082)	\$977,484
2016-17	\$100,000	\$0	\$273,771	(\$3,990)	\$1,185,516
2017-18	\$100,000	\$0	\$369,879	(\$5,098)	\$1,380,518
2018-19	\$600,000	\$0	\$463,806	(\$6,319)	\$2,073,224
2019-20	\$58,333	\$0	\$537,975	(\$8,135)	\$2,203,909
2020-21	\$0	\$0	\$1,144,610	(\$10,283)	\$2,808,397
2021-22	\$0	\$0	\$769,872	(\$12,645)	\$2,431,296
2022-23	\$0	\$0	\$926,925	(\$14,747)	\$2,586,248
2023-24	\$0	(\$53,409)	\$1,211,864	(\$17,022)	\$2,815,503
as of 12/31/2024	\$0	\$0	\$1,333,632	(\$18,180)	\$2,936,113

CERBT/CEPPT Investment Returns

Periods ended November 30, 2024

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$20,243,751,704	2.80%	2.02%	7.90%	19.16%	2.90%	6.89%	6.50%	5.63%
Benchmark		2.76%	1.90%	7.77%	18.85%	2.67%	6.63%	6.17%	5.25%
CERBT Strategy 2 (Inception October 1, 2011)	\$2,156,511,746	2.43%	1.41%	7.06%	16.21%	1.13%	4.91%	5.22%	6.58%
Benchmark		2.36%	1.28%	6.92%	15.91%	0.97%	4.72%	4.94%	6.32%
CERBT Strategy 3 (Inception January 1, 2012)	\$811,063,838	2.10%	0.97%	6.30%	13.88%	0.22%	3.61%	4.15%	5.01%
Benchmark		2.03%	0.85%	6.16%	13.60%	0.09%	3.46%	3.92%	4.75%
CERBT Total	\$23,211,327,288								
CEPPT Strategy 1 (Inception October 1, 2019)	\$213,451,241	2.32%	1.51%	6.77%	15.58%	1.97%	5.04%	-	5.33%
Benchmark		2.27%	1.40%	6.69%	15.44%	1.78%	4.90%	-	5.21%
CEPPT Strategy 2 (Inception January 1, 2020)	\$67,862,206	1.79%	0.87%	5.54%	11.92%	0.46%	-	-	2.59%
Benchmark		1.72%	0.76%	5.42%	11.78%	0.36%	-	-	2.47%
CEPPT Total	\$281,313,447								

CERBT Portfolios

Portfolios	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	6.4%	6.1%	5.8%
Standard Deviation	11.5%	9.5%	8.1%

CERBT Portfolio Details

Asset Classification	Benchmark	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Global Equity	MSCI All Country World Index IMI (Net)	49% ±5%	34% ±5%	23% ±5%
Fixed Income	Bloomberg Long Liability Index	23% ±5%	41% ±5%	51% ±5%
Real Estate Investment Trusts (REITs)	FTSE EPRA/NAREIT Developed Index (Net)	20% ±5%	17% ±5%	14% ±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5% ±3%	5% ±3%	9% ±3%
Commodities	S&P GSCI Total Return Index	3% ±3%	3% ±3%	3% ±3%
Cash	91-Day Treasury Bill	- +2%	- +2%	- +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, not-for-profit
 - Fee is applied daily to assets under management
 - 8.5 basis points - CERBT
 - 25 basis points - CEPPT

Financial Reporting

- CERBT provides audited and compliant GASB 75 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in January each year

CERBT FNP Fiscal Year	Availability
2020-21	Available at https://www.calpers.ca.gov/cerbt
2021-22	
2022-23	

Questions? Where to Get Trust Fund Information?

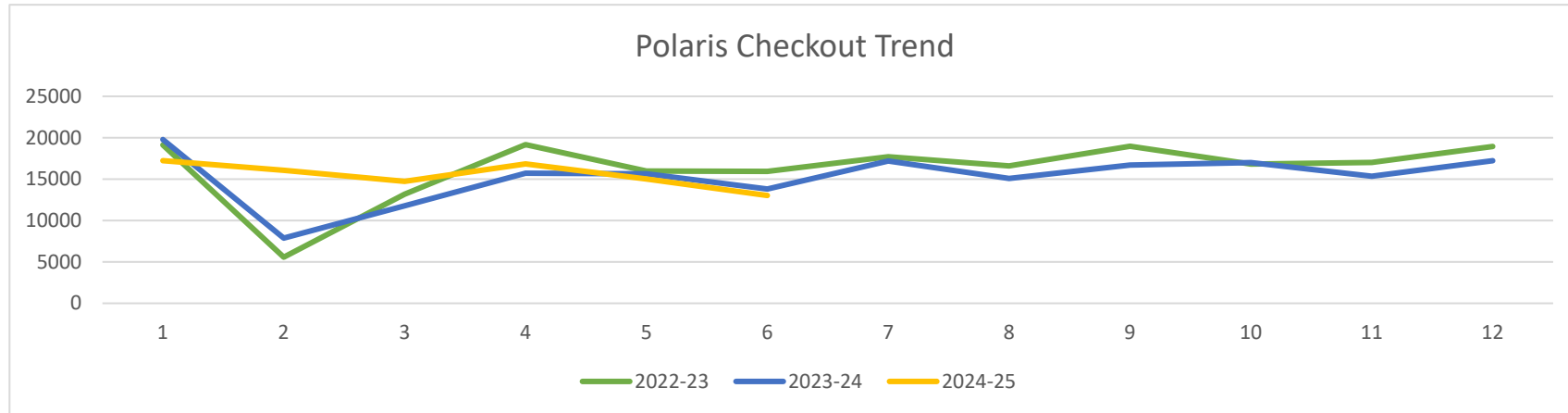
Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Section 115 Trusts & 457 Outreach Manager	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	Daniel.Kaufman@calpers.ca.gov	(916) 795-8278	(916) 440-3821
Katie Nguyen	Outreach & Support Analyst	Katie.Nguyen@calpers.ca.gov	(916) 795-8248	(916) 715-1911
Colleen Cain-Herrback	Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	www.your-fundaccount.com/calpers

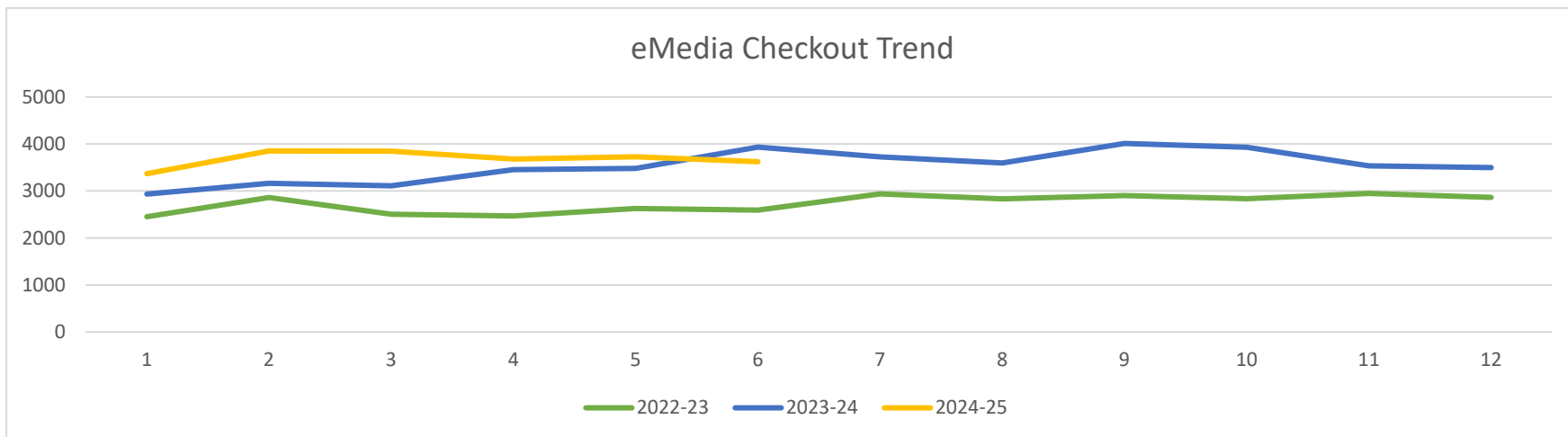
BUENA PARK LIBRARY DISTRICT
Trend Analysis

As of December 31, 2024

Polaris Checkouts	July	August	September	October	November	December	January	February	March	April	May	June
2022-23	19125	5573	13178	19172	15976	15936	17699	16594	18974	16818	17014	18942
2023-24	19784	7877	11779	15714	15644	13802	17187	15083	16700	16999	15351	17222
2024-25	17234	16067	14729	16836	15018	13028						

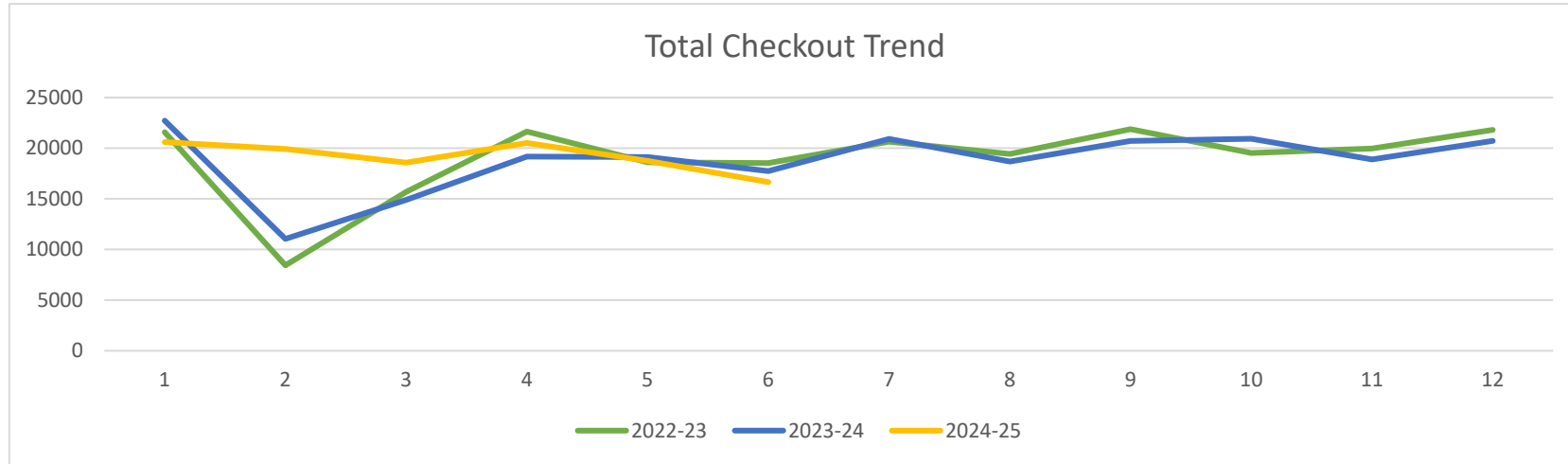


eMedia Checkouts	July	August	September	October	November	December	January	February	March	April	May	June
2022-23	2452	2861	2505	2468	2627	2592	2937	2832	2902	2835	2948	2863
2023-24	2935	3163	3110	3453	3480	3933	3725	3595	4011	3930	3534	3497
2024-25	3368	3852	3846	3679	3727	3622						

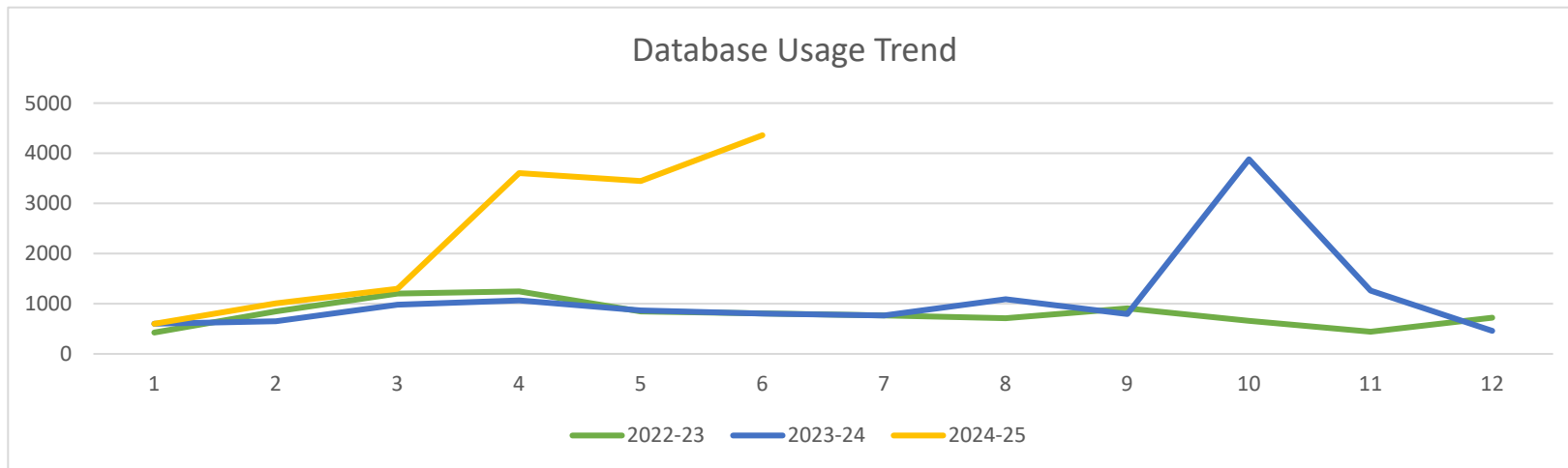


Trend Analysis

Total Check outs	July	August	September	October	November	December	January	February	March	April	May	June
2022-23	21577	8434	15683	21640	18603	18528	20636	19426	21876	19519	19962	21805
2023-24	22719	11040	14889	19167	19124	17735	20912	18678	20711	20929	18885	20719
2024-25	20602	19919	18575	20515	18745	16650						



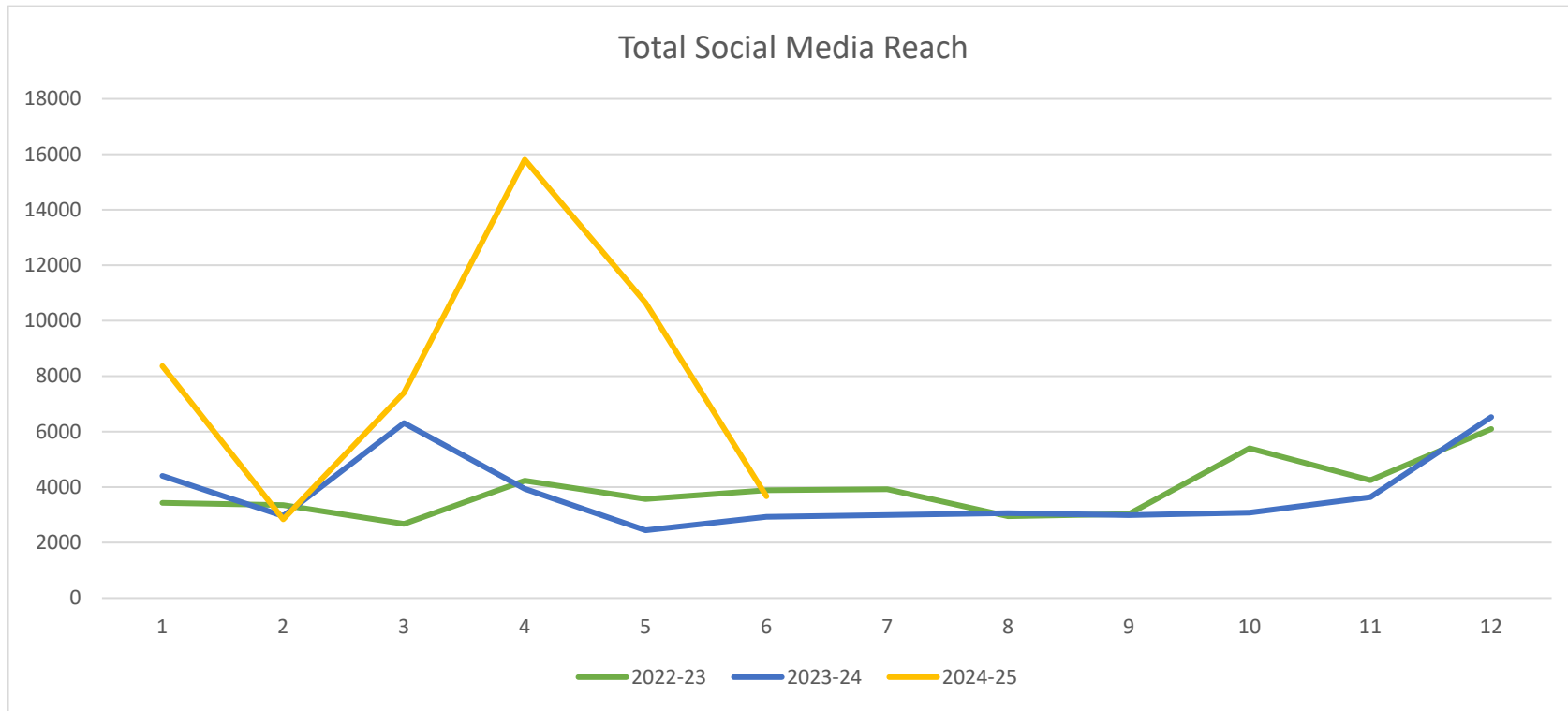
Total Database Usage	July	August	September	October	November	December	January	February	March	April	May	June
2022-23	425	846	1202	1246	845	806	766	711	907	658	441	721
2023-24	601	650	980	1066	866	803	765	1089	794	3880	1261	459
2024-25	600	1007	1298	3604	3446	4359						



BUENA PARK LIBRARY DISTRICT
Trend Analysis

As of December 31, 2024

Total Social Media Reach	July	August	September	October	November	December	January	February	March	April	May	June
2022-23	3433	3352	2674	4230	3570	3887	3923	2949	3029	5399	4247	6095
2023-24	4405	2957	6309	3936	3936	2928	2992	3061	2990	3079	3637	6527
2024-25	8364	2838	7405	15807	10643	3668						



BUENA PARK LIBRARY DISTRICT
DATABASE USAGE
As of December 2024

Electronic Resource Usage JULY 2024 - JUNE 2025	Jul-24	Jul-23	Aug-24	Aug-23	Sep-24	Sep-23	Oct-24	Oct-23	Nov-24	Nov-23	Dec-24	Dec-23	Jan-25	Jan-24	Feb-25	Feb-24	Mar-25	Mar-24	Apr-25	Apr-24	May-25	May-24	Jun-25	Jun-24	2024-25 YTD Totals	2023-24 Totals
Auto Repair Source	40	40	52	34	51	50	26	26	28	34	29	26		17		32		25		45		76		35	226	440
MAS Ultra - School Edition	0	0	0	0	0	0	0	0	0	9	0	0		0		4		0		1		2		0	0	16
MasterFILE Premier	2	7	2	0	8	0	8	9	6	0	5	0		17		7		3		12		9		0	31	64
Middle Search Plus	1	0	0	4	0	1	3	0	0	0	0	0		4		1		0		4		2		0	4	16
NoveList Plus	50	16	89	23	37	18	41	83	27	68	32	77		265		52		103		69		114		38	276	926
Primary Search	1	0	0	1	1	2	2	0	1	1	0	4		0		0		7		0		0		0	5	15
Points of View	1	0	2	0	0	1	11	3	0	9	0	0		0		25		0		1		0		0	14	39
Gale Virtual Reference Library	3	0	0	21	0	39	20	1	3	3	0	8		5		10		1		17		10		0	26	115
HelpNow!	91	292	381	211	737	481	2905	640	3009	176	3977	80		132		151		150		3241		140		62	11100	5756
VetNow!/JobNow!	15	1	1	25	0	12		1		9		18		7		8		5		18		21		29	16	154
Mango Languages	124	74	122	81	87	71	77	60	153	56	134	62		44		144		197		126		109		97	697	1121
Newsbank	0	10	8	114	3	45	64	10	18	112	3	164		16		3		38		7		370			96	889
TumbleBooks	59	13	3	6	20	46	11	41	2	6	16	8		40		17		12		35		1		17	111	242
ProQuest	0	2	0	0	8	5	11	1	1	0	0	10		4		8		0		4		3		3	20	40
CultureGrams	1	0	0	0	1	0	11	0	4	7	4	32		9		0		0		0		0		0	21	48
Britannica	24	44	22	58	43	28	87	36	32	19	11	69		63		22		114		104		144		2	219	703
TeachingBooks	143	73	298	114	302	128	254	107	190	243	82	264		130		545		137		175		249		169	1269	2334
New York Times Newspaper	0	0	0	0	0	0	73	0	97	0	66	0		0		0		0		0		0			236	0
Learning Express	2	0	2	2	0	0		3		14		1		0		0		1		1		0		0	4	22
LinkedIn Learning	25	12	10	7	0	23		37		307		3		3		20		19		17		11		6	35	465
Coursera	18	25	15	29	0	30		8		3		3		9		4		7		3		0		1	33	122
Month Total:	600	609	1007	730	1298	980	3604	1066	3571	1076	4359	829		765		1053		819		3880		1261		459	14439	13,527

*VetNow!, Learning Express, LinkedIn Learning, and Coursera were funded by the California State Library. The California State Library discontinued funding these databases on September 30, 2024.

NEW BUSINESS

13. Administration Update (Informational Only)
14. Approval of the proposal for the FY 2023/2024 annual audit for audit services provided by Chavan and Associates, LLP
15. Authorize the Library Director to negotiate and execute an agreement with Chavan and Associates for the amount of \$19,500, and to make any necessary non-monetary changes to the attached agreement
16. Adoption of Resolution 2025-1 updating titles of Officers authorized to deposit and make withdrawals of money of District into Orange County Treasurer's Pool (OCTP), make changes to the District's Bank account, or other administrative duties as required
17. Approval of Amendment to the Conflict of Interest Code

Program Statistics for the month of January 2025 will be presented at the meeting.



BUENA PARK Library District

MEMORANDUM

Date: January 30, 2025
To: Library Board of Trustees
From: Helen Medina, Library Director
Subject: Agreement with Chavan and Associates, LLP, for Financial Audit Services

Background:

The Buena Park Library District, as an independent special district organized as a form of local government, is required to conduct an annual audit in accordance with auditing standards generally accepted in the United States of America, the standards set forth in Government Auditing Standards issued by the Comptroller General of the United States of America (GAGAS), and the provisions of California Code of Regulations (CCR). Those standards and the Uniform Guidance require that a certified public accountant (CPA) plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

It is best practice to regularly engage new auditors and/or require new project managers. Staff reached out to nine (9) qualified CPA firms and received two (2) proposals. After the review and evaluation of the proposals received, Chavan and Associates, LLP, was selected to be the most qualified, responsive, and cost-effective CPA firm based on their extensive experience with audits for special districts, such as the Buena Park Library District.

The District staff recommends that the Board of Trustees approve an agreement with Chavan and Associates, LLP, to conduct the first year of annual audit services for FY 2023/2024, with an option to extend the agreement yearly for an additional two years. See Exhibits A (Proposal), and B (Independent Consultant Agreement for Audit Services).

A new agreement will be presented to the Board for their approval every year at the beginning of the annual audit for that respective year. The rates from the Chavan and Associates, LLP, proposal are as follows:

Contract Year	Fiscal Year Audited	Not To Exceed Cost Per Annual Engagement
2024/2025	2023/2024	\$19,500
2025/2026	2024/2025	\$18,500
2026/2027	2025/2026	\$19,000
Total 3 Years		\$57,000

Fiscal Impact:

The annual audit services in the amount of \$19,500 is included in the FY 2024-2025 budget. Future audit services will be budgeted in their corresponding fiscal years.

Recommended Action(s):

Staff requests that the Board of Trustees:

1. Approve the proposal for the annual audit for audit services provided by Chavan and Associates, LLP.
2. Authorize the library director to negotiate and execute an agreement with Chavan and Associates, LLP for an amount non-to-exceed \$19,500, and to make any necessary non-monetary changes to the attached agreement.

Attachments:

Exhibit A: Chavan and Associates, LLP Proposal

Exhibit B: Independent Consultant Agreement for Audit Services

PROPOSAL FOR CONDUCTING THE ANNUAL INDEPENDENT AUDIT OF THE BUENA PARK LIBRARY DISTRICT

<i>Submitted January 23, 2025</i>
 Chavan & Associates, LLP Certified Public Accountants 16450 Monterey Road, Suite #5 Morgan Hill, CA 95037 Phone: (650) 346-1329 Fax: (408) 872-4159 E-mail: sheldon@cnaillp.com Contact: Sheldon Chavan, Partner

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ATTACHMENTS:

- A. Peer Review Report



Chavan and Associates, LLP
Certified Public Accountants

January 23, 2025

Buena Park Library District
7150 La Palma Ave
Buena Park, CA 90620

We are pleased to have this opportunity to submit our proposal to provide auditing services for the Buena Park Library District (the "District"). Our understanding of the work outlined in the request for proposal is that we will audit the financial statements of the District for the fiscal years ending June 30, 2024, with two option years.

Our audits will be performed in accordance with auditing standards generally accepted in the United States of America and the standards set forth for financial audits in the United States General Accounting Office's (GAO) *Government Auditing Standards*. We will also apply the necessary procedures to prepare the reports as requested in the RFP and noted in our cost proposal. As a result of our audit, we will express an opinion on the fair presentation of the basic financial statements, as listed in the RFP, in accordance with GAAP. We will also issue a report on internal controls over financial reporting and on compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Throughout the contract period, we will provide consultation on accounting and compliance issues and attend meetings to discuss the audit and management comments. It is our commitment to the District that we will complete the work within the agreed time frame and that we have the resources, time and personnel to dedicate to this engagement for the entirety of the contact. We are confident Chavan & Associates LLP ("C&A") is the best-qualified firm to serve as your independent auditors. A brief list of reasons includes:

- We specialize in the audits of local governments and not for profit entities.
- Our partners have 80 years of combined experience auditing local governments.
- Our firm and key professionals are properly licensed to practice in the state of California.
- Our service will be dependable, reliable and timely.
- We will be sensitive to your workload. We understand you and your staff must keep up with your current work as well as deal with the audit.
- Our staff and partners are available twelve months of the year to serve our audit clients. You are important to our firm and we promise a high level of involvement and enthusiasm at all levels.
- The engagement partner will be the lead for your audit, will attend all conferences and meetings, and will supervise the audit directly during each year and phase of the engagement.
- We offer flexible staffing and scheduling. We can send a full team onsite, work 100% remotely, or send a small team on site.



Chavan and Associates, LLP
Certified Public Accountants

- To improve the efficiency of the audit process, we use an online software, Engagement Organizer (EO), to provide a list of information and monitor the workflow during the audit. The link to EO is provided early during the planning process and includes items for both interim and year-end work, such that we can edit the list as needed moving forward. All documents can be uploaded here and notes, status updates and comments are done through EO. We also have a secure portal as an additional way to share information.

We are secure in our belief that our firm is the best qualified to meet your needs and we commit to perform the services required in the time period specified. Once you have examined our proposal and contacted our references, we feel you will agree.

Staffing for the audit will include one Engagement Partner, one Associate Partner, one Audit Manager, one Senior, one Professional Staff and one Administrative Staff. The Engagement Partner, Associate Partner, Manager and Senior Auditor will be available throughout the entire contract period. The firm and all assigned key personnel are licensed to practice in California. We expect this schedule to be consistent for each year of the audit, except that we have added one day to the first biennial audit. We will also add one team member for the biennial audit.

Sheldon Chavan and Paul Pham (16450 Monterey Road, Suite 5, Morgan Hill, CA, 95037, 650-346-1329, Sheldon@cnallp.com) are the partners authorized to sign and obligate the firm contractually and represent the firm. He is empowered to submit the bid and authorized to sign a contract. This proposal is a firm and irrevocable offer for 120 days.

We look forward to being of service to you.

Very truly yours,

Sheldon Chavan, C.P.A., Partner
Chavan & Associates, LLP

Section A

Background & Experience

Section A

Background & Experience

Buena Park Library District Proposal for Auditing Services

Independence

C&A is independent of the District and all of its component units as defined by generally accepted auditing standards and the **U.S. General Accountability Office's Government Auditing Standards**. *In all matters relating to the audit work, the audit organization and individual auditors, whether government or public, should be free from personal and external impairments to independence, should be fiscally independent, and should maintain an independent attitude and appearance.*

C&A did not have any professional relationships involving the Buena Park Library District, or any of its agencies and component units, for the past five (5) years that would cause a conflict of interest relative to the scope of services identified in the request for proposal.

License to Practice in the State of California

C&A and all key professionals are properly licensed to practice as certified public accountants in the State of California and do not have any record of substandard work or unsatisfactory performance pending with the State Board of Accountancy. C&A is registered with the California State Board of Accountancy and our state number is PAR 7294.

Contractor Identification and Introduction

Company Name: Chavan & Associates, LLP (C&A)
Address: 16450 Monterey Road, Suite #5, Morgan Hill, CA 95037
Office: 408-217-8749
Fax: 408-872-4159
E-mail: Sheldon@cnallp.com
CA File Number: 202009218003
FEIN: 27-0630496
Authorized to Sign: Sheldon Chavan, Partner; Paul Pham, Partner

Our partners have performed audits under Governmental Auditing Standards, the Single Audit Act and the State Controller's Office Minimum Audit Requirements for a combined 80 years; Sheldon for 25 years, Jeff for 40 years and Paul Pham for 15 years. In August of 2009, we established C&A as a limited liability partnership. C&A is a local audit firm in San Jose, CA specializing in local government auditing and consulting. We have audited and prepared Annual Comprehensive Financial Reports (**ACFRs**) and basic financial statements as required by the Government Finance Officers Association (**GFOA**) and the Governmental Accounting Standards Board (**GASB**) for cities, fire districts, water districts, sanitation districts, JPAs and other types of special districts. Our partners have been reviewers of ACFRs for the **GFOA** and **CSMFO**. Most recently, C&A prepared **ACFRs** of the Town of Los Gatos, City of Oroville, City of Suisun, and City of Carmel-by-the Sea for the year ending June 30, 2023 (partial list). Our goal at C&A is to provide premium audit services at a reasonable fee. We believe that continuous partner involvement helps us

*Single Audit
Experience*

Section A
Background & Experience
Buena Park Library District Proposal for Auditing Services

achieve our goal, which is why our partners are constantly involved in every audit. Ultimately, minimizing on-the-job training allows us to focus exclusively on servicing our clients.

Firm Size, Staff Size, Location and Staffing

We also have **Thirteen** professional, full-time staff in addition to our three partners/reviewers and one administrative person that will be available to assist as needed throughout the engagement. Our engagement partners are directly involved with the audits. Our central office is located in Morgan Hill, CA. Staffing for the District's audit will include the following professionals (audit experience):

Sheldon Chavan, CPA, Managing Partner (25 years)
Paul Pham, CPA, Associate Partner (15 years)
Jeff Ira, CPA, Independent Reviewer (40 Years)
Angela Lee, Audit Manager (8 years; Resume Pending)
Andrew Quintero, Senior Auditor (5 years)
Matthew Ojeda, Senior Auditor (7 years)

One of the professional staff could change from year to year. The District will be notified of any staff changes prior to fieldwork.

Range of Services

The following summarizes the range of services we provide:

Entity Type	Number of Clients	Percent by Entity	Auditing	Management, Accounting & Other	Nonprofit Tax
Local Education Agencies	33	31%	100%	0%	0%
Charter Schools	13	12%	100%	0%	100%
Non-profit Organizations	22	21%	91%	0%	68%
Cities and Towns	13	12%	85%	0%	0%
Special Districts	16	15%	81%	19%	0%
Privately Held	9	8%	67%	22%	0%

	GAAS Audit	GAGAS Audit	Single Audit	Bond Audit	EAAP Audit
Percent by Service Type	92%	75%	40%	20%	42%

Contract Terminations and Affirmation Concerning Substandard Audit Work

C&A and all assigned personnel do not have any record of substandard work, contract failures, outstanding claims, litigation, investigations, or other unsatisfactory performance issues against us or pending with the State Board of Accountancy or any other entity. In addition, we have not had any federal or state desk review or field reviews of our audits. C&A has no record of lost clients or contract failures.

Section A
Background & Experience
Buena Park Library District Proposal for Auditing Services

Equal Opportunity Employer

C&A is an equal opportunity employer and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all applicable federal and state laws and regulations relating to equality.

Subcontractor

C&A will not be engaged with any subcontractors during this engagement.

Business Licenses

C&A will obtain and maintain a valid business license throughout the duration of the contract, as applicable.

Quality Control Review

We are enrolled in the AICPA quality control peer review program. Our peer review was performed in compliance with AICPA and GAO requirements and included a selection of government audit engagements. Our audits complied with auditing standards generally accepted in the United States of America and Generally Accepted Governmental Auditing Standards.

Insurance

C&A maintains the following insurance:

- Commercial General Liability Insurance (bodily injury and property damage) is \$4,000,000 per occurrence. The carrier is Hartford Insurance Company.
- Automobile Bodily Injury and Property damage liability insurance is \$2,000,000 per occurrence. The carrier is Hartford Insurance Company.
- Professional Liability Insurance carrier is Philadelphia Insurance Company. The per claim/aggregate limit of the liability is \$3,000,000.
- Workers Compensation Insurance carrier is Twin City Insurance Company. The per claim/aggregate limit of the liability is \$1,000,000.

Section B

Audit Methodology and Approach

Section B - Audit Methodology and Approach

Buena Park Library District Proposal for Auditing Services

The C&A audit approach begins with an entrance conference between Sheldon Chavan and management to gather information for risk assessment and audit planning. Upon the conclusion of the entrance conference, Sheldon will plan and schedule C&A's **three phase audit** approach and prepare a list of items to be provided for Phase I of the audit. Significant aspects of each phase are outlined below as augmented based on our review of the District's financial reports, RFP, Budget documents, and Council and Finance Commission agendas and minutes:

Three Phase Audit Approach

Phase I - Planning and Risk Assessment

This phase is designed to evaluate your operating and accounting procedures and will provide the basis for a significant portion of our letter to management. The results of our work during this phase will determine our audit approach for significant accounts and compliance. We plan to begin this phase by meeting with management and relevant committees to plan the audit and discuss any significant issues with the proposed audit plan and timeline.

At least four weeks prior to the beginning of this phase, we intend to provide the District with a link to Engagement Organizer ("EO") detailing the information and timing that will be needed in order to facilitate the completion of the audit in a timely manner. Having all items in EO uploaded prior to the beginning of the audit field work will allow us to complete the audit within the allotted time frame or earlier. We will also begin the testing of federal compliance for major programs during this phase, if applicable. The EO will include Phase I, II, and III items once uploaded and will be updated during the year. The District will be able to leave notes on each item, upload attachments and message our team through EO.

We plan the audit and obtain our **understanding of the internal control structure**, control environment, and accounting system through:

Internal Controls Documentation

- Inquiries of appropriate management and staff personnel.
- Inspection of the District's documents, records, budget and related materials, organizational charts, manuals and programs.
- Observation of the District's activities and operations to corroborate the results of inquiries.
- Testing of the controls to determine they are operating as planned.
- Performance of preliminary analytical review on interim financials. The analytical review entails comparing similar information for the same time frame from the prior year and also comparing current year-to-date information to the budget to determine areas that may need additional attention during Phase II.
- Review and evaluation of the District's financial and other management **information system controls** and procedures. Our staff has gained invaluable experience with systems such as HTE, Multiple Operation Management (MOM), Springbrook, Pentamotion, QuickBooks, Digital Schools, SunGuard, Escape, FUNDS, CECC, SACS, Financial 2000, SASi and many others. It is our goal to maximize the usage of your computer system during the audit.

This phase constitutes approximately 30% of all non-clerical hours of the engagement and may be combined with Phase II if desired. At the completion of Phase I, an exit conference will be held to discuss findings and recommendations and prepare for Phase II.

Section B - Audit Methodology and Approach

Buena Park Library District Proposal for Auditing Services

Phase II - Substantive Audit Procedures and Compliance

This phase is designed to complete our substantive and compliance audit procedures on the accounts of the District. The approach for Phase II will be based on the results of Phase I. Audit programs will be tailored for your District's needs. This work will begin after the closing of your books.

Sample size and selection is based on our assessment of risk and planned or actual deviations. A typical **sample size will be 25 to 60** items and be randomly selected. Our sampling methods vary depending

Sampling Methods

on the type of tests we perform. Sample selection for compliance work will be based on the respective compliance and audit guides, KC, our experience and judgment, and other various sources. We use Knowledge Coach (KC) audit programs by Commerce Clearing House (CCH) to assist in our risk determination and sampling selection. We also use **ProSystems fx Engagement** paperless audit, Microsoft Excel, and Microsoft Word on laptops to perform the audit. Generally, we prefer

information provided in electronic format, however we use production scanners in the office and portable scanners in the field for information that is unavailable in electronic format.

Analytical procedures during Phase II involve comparing current data to prior year and budget data, calculating dollar and percentage variances and investigating differences. We also analyze trends and relationships of the various financial statement components and ratios.

Analytical Procedures & Laws and Regulations

Laws and regulations subject to audit will be determined based on inquiry and familiarity we gain with the District and with state and federal compliance requirements. We also attend seminars and webinars related to state and federal regulations to keep abreast of new requirements.

Phase II will take approximately 45% of the engagement hours. At this time, an exit conference will be held to discuss findings and recommendations, the status of new accounting principles and reporting requirements, and prepare for Phase III.

Phase III - Financial Statement Preparation and Review

This phase consists of preparing or assisting with the preparation of your financial statements, **as required in the RFP**, in conformity with accounting principles generally accepted in the United States of America. We will also prepare all other financial and compliance reports required of us as listed on the RFP. The required reports and management letter will be submitted to management as noted in the timeline in the RFP, unless otherwise agreed. We will also ensure that new GASB pronouncements identified in phase I and II have been appropriately accounted for and disclosed in the financial statements and that the impact of these statements is sufficiently presented in our audit reports. The most efficient way to ensure we meet the reporting deadlines is to have the audited trial balance and final adjustment completed by the last day of fieldwork. This, in combination of the automation provided by **Prosystems Engagement** will reduce the lag time from the completion of field work and report issuance.

Our reporting process is automated through our audit software. Once we obtain the District's trial balance in electronic format, we can import that into our system, which will automatically code and update all financial statements and most note disclosures in the financial statements and notes. We can

Section B - Audit Methodology and Approach

Buena Park Library District Proposal for Auditing Services

also auto link tables, charts and other documents the District would like to generate. **All of this information can be shared through our online secure lockbox/files share website at www.cnallp.com** and through our **online engagement portal** which is linked to our list of items. All agreed upon adjustments will be linked in our audit software. This greatly reduces the report preparation time and involvement of District staff and creates more opportunity for review of information systems, internal controls and management recommendations. At the end of this phase we will provide a summary of audit adjustments and uncorrected misstatements (passed adjustments).

We anticipate that Phase III will comprise approximately 25% of the engagement hours, including the majority of the clerical hours. The timing of each phase of the audit is estimated based on the assumption that the District will meet their close schedule and responsibilities as noted in the request for proposal.

Please note that we generally hold entrance conferences at the beginning of Phase I and II and exit conferences at the end of Phase I, II and III. However, we are available to meet with the District at any time.

Compliance and Program Specific Auditing

Included in all phases are specific procedures required to complete individual compliance items. Analytic and sampling procedures generally follow those described in the preceding phase, but are modified, when needed, to meet specific guidelines of the programs audited.

Recommendations for Improved Operations

We feel we have accumulated valuable knowledge in accounting and auditing which has allowed us to offer a wide range of specific recommendations to increase the efficiency and effectiveness of our audit clients. With our background, we can provide services that may be very beneficial to you presently and in the future. As our client, you can look to us for informed support **year-round in all areas of interest or concern**. In the course of our engagement with the District, we will provide prompt, knowledgeable answers to your questions regarding all aspects of accounting, finance, management, and operations. It is our policy to discuss discrepancies and recommendations with District staff directly involved and then with management, as necessary. If an item warrants inclusion in the report as a finding, we will obtain management's responses to each finding. All responses will be reviewed with management and relevant committees before they are presented to the District Board

Irregularities and Illegal Acts

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the Audit Committee (or similar) and Attorney.

Control Risk Assessment

As part of our audit approach, we use KC forms, narratives, questionnaires and summary schedules to gain an understanding of the control environment and assess its overall effectiveness. This helps us identify the types of potential misstatements and factors that affect the risk of material misstatement and their impact on the audit plan.

Analytical Procedures

Analytical procedures are used at three points of time during our audit; planning, substantive testing, and final review of the completed financial statements. Analytical procedures are used to obtain

Section B - Audit Methodology and Approach

Buena Park Library District Proposal for Auditing Services

knowledge of conditions and events, to indicate the presence of possible misstatements, to provide substantive evidence of balances and to assess the financial condition of the District.

As we obtain knowledge about the District, we will be able to direct our attention to areas requiring greater audit emphasis as well as provide substantive evidence in support of recorded account balances.

Identification of Potential Audit Problems

Each year we approach the audit objectively and use a risk-based approach to anticipate any potential audit problems. If anything were to come to our attention during the course of the audit, it would be reported to the proper management level depending on the nature of the problem and as noted in the RFP.

Resources Available for Standards Interpretations

In addition to the items published by GFOA, AICPA, FASB, and GASB, we use RIA checkpoint and Thompsons as our main online reference material. As our client, the District will have access to all our resources.

Summary of Staff Hours by Phase

Level of Staff	Phases		Total Hours
	I & II	III	
Engagement Partner	8	8	16
Associate Partner	2	2	4
Manager	6	2	8
Senior Staff	28	8	36
Professional Staff	40	8	48
Administrative Staff	4	4	8
Totals	88	32	120

Summary Timeline

Segment	Estimated	Phase
Entrance Conference	May 1, 2025	I
Audit Planning C&A's Office	May 1, 2025	I
List of Items Required by Client and Audit Plan	May 16, 2025	I
Preparation and Mailing of Confirmation Letters to 3rd Parties	July 1, 2025	I/II
Year-end Field Work Planning Meeting	July 29, 2025	I/II
Year-end Field Work	September 8, 2025	I/II
Exit Conference	September 12, 2025	I/II
Final List of Management Point and Recommendations	September 12, 2025	I/II
Audit Adjustments	September 12, 2025	I/II
Draft Reports, Financials, Management Letters	October 10, 2025	III
Final Reports, Financials, Management Letters	November 14, 2025	III
Board, Committee & Public Presentations	As Needed	III

Section C

Scope of Services

Section C - Scope of Services

Buena Park Library District Proposal for Auditing Services

Audit Scope

We understand, accept, and have included in our work plan the following scope of services:

- A. Perform a financial and compliance audit to determine (a) whether the combined financial statements of the District fairly presents the financial position and the results of financial operations in accordance with general accepted accounting principles and (b) whether the District has complied with laws and regulations that may have material effect upon the financial statements.
- B. Express an opinion on the financial statements as to whether they present fairly, in all material respects, the financial position of the District and the changes in financial position in conformity with generally accepted accounting principles (GAAP) and issue an independent auditors' report stating this opinion.
- C. Examine internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters and issue a report on their consideration. Management and Statements on Auditing Standards (SAS) 114 Letters, which include findings, statements, observations, opinions, comments, or recommendations related to: systems of internal control; compliance with applicable laws and regulations; and accounting systems functions, procedures and processes.
- D. Apply limited procedures related to the Required Supplementary Information (RSI), Management's Discussion and Analysis (MD&A), budgetary comparison information, and the Supplementary Information.
- E. Conduct an exit interview with District management to discuss relevant findings and proposed audit adjustments prior to final report.
- F. Deliver draft and final audit reports (ACFR) and draft management letters (if deemed appropriate) to District management prior to final report.
- G. Meet and discuss draft audit reports and draft management letters with District management and the Finance Committee of the Board of Directors, as applicable.
- H. Present and discuss annual financial statements and results of operations to the Board of Directors at the next regularly scheduled Board meeting after audit completion.
- I. Communicate immediately, and in writing, all irregularities and illegal acts, or indications of illegal acts, of which they become aware, to the Finance and Personnel Committee of the Board of Directors, as applicable, per the RFP.
- J. Provide general consultation as required, during the year, on financial accounting and reporting matters.
- K. Preparation and submittal of the District's yearly Annual Comprehensive Financial Report (ACFR), which will include both Government Wide Financial Statements and Fund Financial Statements in accordance with GASB Standards. Including coordination with the Director of Administration & Finance for any printed copies of the final report.
- L. Retain at our expense audit working papers for seven (7) years, unless we are notified in writing by the District of the need to extend the retention period. In addition, C&A shall respond to reasonable inquiries of the District, and successor auditors, and allow the District and successor auditors to review working papers relating to matters of continuing accounting significance.

Section D

Partner, Supervisory and Staff Resumes

Section D - Partner, Supervisory and Staff Resumes

Buena Park Library District Proposal for Auditing Services

We are aware of the need for continuity of personnel on the engagement and promise that the Engagement Partner will be directly involved in the audit **during each year** of the contract. We believe that extensive partner involvement provides continuity that could not be achieved in any other way. All staff committed in this proposal will be available for the entirety of the audit and are available 12 months a year for questions, comments and implementation support. We understand that the Engagement Partners, managers and other supervisory staff and specialists may be changed only with the express prior written permission of the District. Other audit personnel may be changed at our discretion as long as the replacements have substantially the same or better qualifications or experience. The District retains the right to approve or reject replacements.

Sheldon Chavan, CPA

Managing Partner (Member CalCPA, AICPA, GFOA, CSMFO, GAQC)



Sheldon holds a B.S. in Accounting from San Jose State University. He began his career in public accounting in **1998** and has been auditing local governments and nonprofit organizations ever since. Sheldon is a CPA licensed in California and a member of AICPA, CalCPA, CSMFO, GAQC and GFOA. **He has also been a member of the GFOA Special Review Committee, with responsibility for reviewing ACFR's for award of the Certificate of Excellence in Financial Reporting.** Sheldon has prepared/reviewed ACFR's for the City of Berkeley, City of Sunnyvale, City of Pittsburg and many others over his career. Most recently, Sheldon prepared the ACFR of the City of Oroville, City of Saratoga and the City of Pacific Grove for the fiscal years ended June 30, 2021 (partial listing).

*ACFR
Preparation*

Sheldon has managed governmental audits his entire career, which includes the technical review of all work papers, staffing, scheduling, reporting, state compliance, federal compliance, state controllers reports and much more. He is responsible for running the audit in the field and providing accounting and auditing technical support to other partners and staff, primarily in the areas of compliance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits in the United States General Accounting Office's (GAO) *Government Auditing Standards*, and the provisions of the Federal Single Audit Act and the United States Office of Management and Title 2 CFR Part 200 (Uniform Guidance). Sheldon also ensures that each staff has met the continuing professional education requirements under these standards and teaches several in-house seminars a year. He also administers our firm's quality control system as required by GAAS and Yellow Book standards. Sheldon has been performing audits under the Single Audit Act his entire career. Understanding the complexities of the various federal programs is one of his specialties. Over the years, Sheldon has audited major programs such as National School Lunch, Title II Education Technology, IDEA Special Education Local Assistance, Title I, Education Jobs Fund, Title IV Drug Free Schools, NCLB Title III, Title II Improving Teacher Quality, CDBG, Shelter Plus Care, Home Investment in Affordable Housing, HUD Section 8, Highway Planning and Construction, Medi-Cal, Low-income Low Energy Assistance, and many more.

Sheldon has extensive experience auditing government bond programs and can assist the District with bond covenant calculations, bond compliance, tax filings, bond arbitrage issues and any other general

Section D - Partner, Supervisory and Staff Resumes

Buena Park Library District Proposal for Auditing Services

reporting requirements. In addition, we currently have multiple clients for which we complete special bond performance audits each year. We also provide contractor prequalification services for some clients who use restricted bond funds for modernization and infrastructure improvements.

Sheldon's recent continuing professional education:

Description of Program/Training
Yellow Book: Revised Government Auditing Standards
Government Auditing Standards - Yellow Book
Frequent Government and NPO Frauds: Misuse of Assets
Governmental and Nonprofit Annual Update: Federal Government Activities
Single Audit Lighting Round
Governmental Audit Quality Center Annual Update Webcast
Program-Specific Audits' plus 'Audit Tools and Guidance'
Applying Risk Assessment Standards: Understanding the Entity and Its Environment
GASB Updates
Governmental Accounting and Auditing Conference Webcast - 5121266C
Not-for-Profit Organizations Conference Webcast - 5121343C
Cases in NFP Acct. & Auditing: 'Financial Statement Requirements' plus 'Net Asset Classifications'
Governmental Auditing: Course Two Performance Audits
Governmental Auditing: Course Three Financial Audits, Attestation Engagements, and..
Governmental Accounting and Reporting
Ethics: AA&C LLP - Accounting Firm Practice Development Committee
State and Local Govt Planning Considerations
Cases in NFP Acct. & Auditing: Contributions
Field Work Documentation: Preparation, Maintenance, Types of Workpapers
School District Update Including LCFF and LCAP Compliance
School Districts Conference
Understanding the Changes to Yellow Book Independence
California Regulatory Review Course
Fraud Audit Techniques Using Excel
Applying the Uniform Guidance in Your Single Audits
Testing Compliance' plus 'Reporting Requirements
Fid Act Understanding impacts of GASB 84
Its Here! Fid Act Implementation Considerations
Accounting and Auditing Conference
Bernard Madoff Investment Securities' Auditor'
The Detection and Prevention of Fraud in Financial Statements
Governmental Auditing: Course One Fundamental Principles for Government Auditing

Section D - Partner, Supervisory and Staff Resumes

Buena Park Library District Proposal for Auditing Services

The following is a **partial list** of Sheldon's clients over the years:

Cities and Towns	Special Districts/JPA's	School Districts/COE's	Nonprofits and Other
City of Albany	Bay Area Water Services & Cons	Antelope Elementary	2006 Washington St.
City of Berkeley	Central Marin Sanitation Agency	Belmont Redwood Shores	Bay Area Special Education JPA
City of Carmel-by-the-Sea	East Bay Dischargers Authority	Burlingame	Bay Area Water Users Association
City of Del Rey Oaks	Fairfield-Suisan Sanitation	Cabrillo Unified	Black Adoption Placement
City of Marina	Half Moon Bay Fire Protection	Campbell Union	Boys and Girls Clubs of Sonoma
City of Novato	Hayward Area Parks and Rec	Cloverdale Unified	Center for Empowering Refugees
City of Oroville	Highland Recreation District	Cotati Rohnert Park	Children of Grace
City of Pacific Grove	Los Trancos Water District	Hillsborough City	Collective Roots
City of Pittsburg	Mckinney Water District	La Honda Pescadero	Credo High School
City of Point Arena	Menlo Park Fire Protection	Lakeside	Diagnostics for the Real World
City of Salinas	Midpen Regional Open Space	Las Lomitas Elementary	Hidaya Foundation
City of San Rafael	Pleasant Hill Parks and Rec	Lassen View Elementary	Livebooks
City of Saratoga	Point Montara Fire District	Los Altos Elementary	Mashery
City of Scotts Valley	Santa Clara Regional Open Space	Luther Burbank	Mission Charter
City of Sonoma	Saratoga Cemetery District	Manton Joint Union	Mission Language and Vocational
City of South San Francisco	South Bayside System Authority	Menlo Park City	Morgan Hill Charter Foundation
City of Suisun City	South San Francisco Conf. Ctr.	Millbrae Elementary	Morgan Hill Charter School
City of Sunnyvale	Sausalito-Marin City Sanitation	Mineral	Nob Hill Home Owners Assoc.
City of Tracy	Tahoe Regional Planning Agency	Mountain View Whisman	O'Conner Water
Town of Los Gatos	The Cities Group	Orchard	One Million Lights
Town of Windsor	Valley of the Moon Fire	Pacifica	Orange County Charter School
	West Bay Sanitary District	Plum Valley	Pathway to Choices
	West County Wastewater District	Portola Valley Elementary	Pyramid Alternatives
	Westborough Water District	Red Bluff	Redwood City Education Foundation
	Woodside Fire Protection District	Salinas Union High	San Jose Conservation Charter
		San Bruno Park	San Jose Conservation Corps
		San Carlos Elementary	Singularity University
		San Mateo County Office	Sociometrics
		San Mateo Union High	South Tahoe Area Transit Authority
		Scotts Valley Unified	Stone Bridge Charter School
		Sequoia Union High	Woodside Atherton Authority
		Sonoma Valley Unified	Work2future Foundation
		Union School District	
		West County Agency (LEA)	
		Windsor Unified	
		Woodside Elementary	

Jeffrey J. Ira, CPA

Independent Reviewer (Member CalCPA, AICPA, GFOA, CSMFO, GAQC)



Jeffrey is a graduate of Humboldt State University with a B.S. in Business with a concentration in Accounting. He is a CPA licensed in California, a member of the AICPA, the California Society of CPAs, the GFOA and the CSMFO. Jeff joined our firm in 2017 and has been auditing local governments since 1981. Jeff is a member of the GFOA Special Review Committee, with responsibility for reviewing CAFR's for award of the Certificate of Excellence in Financial Reporting. **Jeff served as a Councilmember and the Mayor for Redwood City.** He has also served on various local governing boards and committees, which makes him acutely aware of both your financial and management needs. Jeff will be responsible for concurrent review of your audit, which is a quality control measure designed to ensure the

audit is completed effectively and in compliance with governmental auditing standards, compliance requirements and uniform guidance requirements.

Section D - Partner, Supervisory and Staff Resumes

Buena Park Library District Proposal for Auditing Services

Jeff has forty years of professional experience and has participated in a variety of auditing and consulting engagements with cities, school districts, and special districts including the following (partial listing):

Cities and Towns	Special Districts	School Districts/COE's
City of Berkeley	Bay Area Water Supply Conserv. Agency	Antelope Elementary
City of Cloverdale	Central Marin Sanitation Agency	Cabrillo Unified
City of Oroville	East Bay Dischargers Authority	Cotati Rohnert Park
City of Point Arena	Half Moon Bay Fire Protection	La Honda Pescadero
City of Saratoga	Los Trancos Water District	Lassen View Elementary
City of Sonoma	Menlo Park Fire Protection	Las Lomitas Elementary
City of Tracy	Pleasant Hill Parks and Rec	Los Altos Elementary
Town of Los Gatos	Point Montara Fire Protection District	Luther Burbank
City of Pittsburg	Santa Clara Regional Open Space Auth	Redwood City Elementary
City of San Rafael	Saratoga Cemetery District	Menlo Park City
City of Concord	South Bayside Systems Authority	Millbrae Elementary
City of Salinas	South San Francisco Conf. Ctr.	Santa Cruz City
City of Sunnyvale	Tahoe Regional Planning Agency	Mountain View Whisman
City of San Carlos	The Cities Group	Orchard School District
City of South San Francisco	West Bay Sanitary District	Burlingame
City of Marina	West County Wastewater District	Jefferson Union High
City of San Bruno	Westborough Water District	Portola Valley Elementary
City of Campbell	Woodside Fire Protection District	Red Bluff
City of Novato	Highland Recreation	San Bruno Park
Town of Atherton	Coast side Water District	San Mateo County Office
City of Cupertino		Sequoia Union High
		Sonoma Valley Unified
		San Mateo Unified
		Ravenswood Elementary
		Windsor Unified
		Woodside Elementary

A summary of Jeff's recent professional education includes:

Description of Program/Training	
GAGAS - Ethical Principles In Government Auditing	Government Auditing
GAGAS - Field Work and Reporting Standards	Major Changes to Auditing Standards
GAGAS - Field Work Standards For Financial Audits	Limiting Auditor Liability
GAGAS - General Field Work And Reporting Standards	Auditor Communications: Critical New Requirements
GAGAS - General Standards	School Districts Conference
GAGAS - Reporting Standards For Financial Audits	Governmental Accounting, Reporting, and Auditing Update
GAGAS - Use and Application of GAGAS	GASB Basic Financial Statements for State and Local Governments

Section D - Partner, Supervisory and Staff Resumes

Buena Park Library District Proposal for Auditing Services

Paul Pham, CPA

Associate Partner (AICPA, CalCPA)



Paul received his Bachelor of Science from Pacific University and hopes to pursue a Master of Accountancy in the near future. Paul has been working in public and private accounting since 2007 and has completed Fourteen governmental audit seasons. He has completed financial and compliance audits for the entities listed below since 2007. Besides the standard control documentation and substantive testing required for GAAS audits, Paul has performed audits and prepared reports under OMB Subpart F and the Single Audit Act for most of the entities listed below. He has audited Federal grants from various agencies, including FEMA, HUD, FTA, the Department of Education (Title I, Special Education, Title II, Adult Ed) and much more.

Paul's recent continuing professional education:

Description of Program/Training	
GAGAS - Ethical Principles In Government Auditing	Government Auditing
GAGAS - Field Work and Reporting Standards	Major Changes to Auditing Standards
GAGAS - Field Work Standards For Financial Audits	Limiting Auditor Liability
GAGAS - General Field Work And Reporting Standards	Auditor Communications: Critical New Requirements
GAGAS - General Standards	School Districts Conference
GAGAS - Reporting Standards For Financial Audits	Governmental Accounting, Reporting, and Auditing Update
GAGAS - Use and Application of GAGAS	GASB Basic Financial Statements for State and Local Governments

The following is a partial list of Paul's clients over the years:

Cities and Towns	Special Districts	School Districts/COE's	Nonprofits and Charter Schools
City of Albany	Bay Area Water Services & Cons	Antelope Elementary	Bay Area Water Users Association
City of Berkeley	Central Marin Sanitation Agency	Burlingame	Black Adoption Placement
City of Carmel-by-the-Sea	Fairfield-Suisan Sanitation District	Cabrillo Unified	Boys and Girls Clubs of Sonoma
City of Del Rey Oaks	Menlo Park Fire Protection	Cotati Rohnert Park	Center for Empowering Refugees
City of Oroville	Midpen Regional Open Space	Hillsborough City	Children of Grace
City of Pacific Grove	Santa Clara Regional Open Space	La Honda Pescadero	Collective Roots
City of Point Arena	Saratoga Cemetery District	Las Lomitas Elementary	Credo High School
City of Rocklin	South Bayside System Authority	Lassen View Elementary	Hidaya Foundation
City of Saratoga	South San Francisco Conf. Ctr.	Los Altos Elementary	Livebooks
City of Sonoma	Suasalito-Marin City Sanitation District	Luther Burbank	Mashery
City of Suisun City	Tahoe Regional Planning Agency	Manton Joint Union	Mission Charter
City of Tracy	The Cities Group	Millbrae Elementary	Mission Language and Vocational School
Town of Los Gatos	Valley of the Moon Fire	Mineral	NASA AMES Exchange
	West Bay Sanitary District	Mountain View Whisman	Orange County Charter School
	Westborough Water District	Orchard	Pathway to Choices
		Pacifica	Pyramid Alternatives
		Plum Valley	Redwood City Education Foundation
		Portola Valley Elementary	San Jose Conservation Charter
		Red Bluff	San Jose Conservation Corps
		San Bruno Park	Sociometrics
		San Carlos Elementary	South Tahoe Area Transit Authority
		San Lorenzo Valley Unified	Stone Bridge Charter School
		San Mateo County Office	Work2future Foundation
		Scotts Valley Unified	
		Sequoia Union High	
		Sonoma Valley Unified	
		Soquel Elementary	
		Union School District	
		West County Agency (LEA)	
		Windsor Unified	
		Woodside Elementary	

Section D - Partner, Supervisory and Staff Resumes

Buena Park Library District Proposal for Auditing Services

Andrew Quintero

Senior Auditor

Andrew has successfully completed five seasons of governmental auditing. Andrew has performed tests of controls, substantive tests, state compliance testing and Federal compliance testing for various special districts and cities. He has been the Senior Auditor in-charge of clients such as the Town of Yountville, City of Suisun City, Fairfield-Suisun Sanitary District and many more. Besides the standard control documentation and substantive testing required for GAAS audits, Andrew has performed audits and prepared reports under OMB Subpart F and the Single Audit Act. He has audited Federal grants from various agencies, including Special Education, National School Lunch, Title I, Department of Education grants and others.

Matthew Ojeda

Senior Auditor

Matthew graduated from the San Jose State University, with a B.S. in Accounting. Starting in public accounting in 2014, he has successfully completed seven seasons of governmental auditing. Matthew has performed tests of controls, substantive tests, state compliance testing and Federal compliance testing for various special districts and school districts. Besides the standard control documentation and substantive testing required for GAAS audits, Matthew has performed audits and prepared reports under OMB Subpart F and the Single Audit Act. He has audited Federal grants from various agencies, including Special Education, National School Lunch, Title I, Department of Education grants and others.

Professional Education and Training

Our professionals complete 80 hours of continuing professional education every two years in auditing and accounting which includes at least 80 hours of governmental auditing and accounting training specific to local governments. We use a combination of in-house seminars, self-study and outside seminars sponsored by AICPA, GFOA, the California Education Foundation and other recognized groups.

All assigned staff meet the educational requirements for Governmental engagements as specified by the California Board of Accountancy, Federal General Accounting Office, Governmental Accounting Standards Board, and the AICPA as appropriate.

Section E

Similar Engagements

Section E - Similar Engagements

Buena Park Library District Proposal for Auditing Services

Client References and Similar Engagements

The following projects were completed by C&A:

Entity Name	Bay Area Water Supply & Cons Agency	Marina Coast Waster District	Town of Los Gatos
Contact Person	Deborah Grimes	Mary Lagasca	Gitta ungvari
Title	Finance Manager	Director Administrative Services	Finance Director
Address	155 Bovet Rd., Ste 650, San Mateo, CA 94402	920 2nd Avenue, Suite A, Marina, CA 93933	110 E. Main St, Los Gatos, CA 95030
Phone	650-349-3000	831-883-5950	408-354-685
E-mail	DGrimes@bawsca.org	mlagasca@mcwd.org	gungvari@losgatosca.gov
Partner	Paul Pham	Sheldon Chavan	Sheldon Chavan
GFOA Award	No	Yes	Yes
Type:	Special District	Special District	City/Town
Scope of Work	Revenue Bond Audit GAGAS Audit SCO Min Audit Req Prepare SCO Report SAS 114 Report Management Letter Year Round Consultation	ACFR Prep GAGAS Audit SCO Min Audit Req SAS 114 Report Management Letter Year Round Consultation	ACFR Prep Management Letter GANN Limit AUP TDA Audit Single Audit Prepare SCO Report Year Round Consultation

Section F

Additional Information

Section F - Additional Information

Buena Park Library District Proposal for Auditing Services

Current Client List

Cities/Towns	ACFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
City of Albany	✓	✓	✓			✓	
City of Carmel-by-the-Sea	✓	✓	✓			✓	
City of Del Rey Oaks		✓	✓			✓	
City of El Cerrito	✓	✓	✓	✓		✓	
City of Gridley	✓	✓	✓	✓		✓	
City of Marina	✓	✓	✓	✓		✓	
City of Oroville	✓	✓	✓	✓		✓	
City of Pacific Grove	✓	✓	✓	✓		✓	
City of Point Arena		✓	✓				
City of Rocklin	✓	✓	✓	✓		✓	
City of Saratoga	✓	✓	✓	✓			
Town of Los Gatos	✓	✓	✓	✓			
Town of Yountville	✓	✓	✓			✓	

Local Education Agencies	ACFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Antelope School District		✓	✓		✓		
Burlingame School District		✓	✓	✓	✓		✓
Cabrillo Unified School District				✓	✓		✓
Corning Union High School District		✓	✓	✓			
Cotati-Rohnert Park Unified School District		✓	✓	✓	✓		✓
Cottonwood Union School District		✓	✓		✓		
Golden Valley Unified School District		✓	✓	✓	✓		
Hillsborough City School District		✓	✓	✓	✓		
Jefferson Union High School District		✓	✓	✓			✓
Las Lomas School District		✓	✓		✓		✓
Lassen View Union Elementary School District		✓	✓		✓		
Los Altos School District	✓	✓	✓	✓	✓		✓
Luther Burbank School District		✓	✓		✓		
Menlo Park City School District		✓	✓	✓	✓		
Millbrae School District		✓	✓		✓		✓
Mountain View Whisman School District		✓	✓	✓	✓		✓
Napa Valley Unified School District		✓	✓	✓	✓		✓
Orchard School District		✓	✓		✓		✓
Pacifica School District		✓	✓	✓	✓		
Red Bluff Joint Union High School District		✓	✓	✓	✓		✓
Red Bluff Union Elementary School District		✓	✓	✓	✓		
Roseland Elementary School District		✓	✓	✓	✓		✓
San Bruno Park School District		✓	✓		✓		
San Carlos School District		✓	✓	✓	✓		✓
San Lorenzo Valley Unified School District		✓	✓	✓	✓		✓
San Mateo Foster City School District		✓	✓	✓	✓		✓
Santa Rosa City Schools		✓	✓	✓	✓		✓
Sequoia Union High School District		✓	✓	✓	✓		✓
Sonoma Valley Unified School District		✓	✓	✓	✓		✓
Soquel Union Elementary School District		✓	✓	✓	✓		✓
Union School District		✓	✓	✓	✓		✓
West County Transportation Agency		✓	✓		✓		
Woodside Elementary School District		✓	✓		✓		✓

Charter Schools	ACFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Charter School of Morgan Hill		✓	✓		✓	✓	
Cottonwood Creek Charter School		✓	✓		✓	✓	
Credo High School		✓	✓		✓	✓	
Kid Street Charter School		✓	✓		✓	✓	
The Reach Charter School		✓	✓		✓	✓	
Mission Preparatory School		✓	✓		✓	✓	
Pathways Charter School		✓	✓		✓	✓	
Roseland Charter School		✓	✓	✓	✓	✓	
RSTEM Academy Charter School		✓	✓		✓	✓	
Stone Bridge Charter School		✓	✓		✓	✓	
Unity Schools		✓	✓		✓	✓	
University Preparatory Academy		✓	✓		✓	✓	
Woodland Star Charter School		✓	✓		✓	✓	

Section F - Additional Information

Buena Park Library District Proposal for Auditing Services

Special Districts	ACFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Bay Area Water Supply Conservation Agency		✓	✓	✓			
Castro Valley Sanitary District		✓	✓				
Lake Canyon Community Services District		✓	✓				
Midpeninsula Regional Open Space District		✓	✓	✓			
Mid-Peninsula Water District						✓	
North County Library Authority		✓	✓				
Purissima Hills Water District						✓	
Stege Sanitary District		✓	✓				
South San Francisco Conference Center		✓					
The Cities' Group			✓				
Tres Pinos Water District		✓	✓				
Valley of the Moon Fire District		✓	✓	✓			
West Bay Sanitary District			✓				
West Valley Sanitation District		✓	✓				
West Valley Clean Water Authority		✓	✓				
Westborough Water District						✓	

NonProfit Organizations	CAFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Boys and Girls Clubs of Sonoma Valley		✓				✓	
Center for Empowering Refugees & Immigrants		✓				✓	
Children of Grace						✓	
Hidaya Foundation		✓				✓	
Mission Language and Vocational School		✓				✓	
Morgan Hill Charter School Foundation		✓				✓	
Mountain View Educational Foundation						✓	
NASA AMES Exchange		✓				✓	
New Ballet School		✓					
O'Connor Tract Co-Operative Water Co.		✓				✓	
Peninsula College Fund		✓					
Peninsula Conflict Resolution Center		✓				✓	
Redwood City Education Foundation		✓				✓	
River of Life Foundation		✓	✓	✓			
San Mateo County Exposition and Fair Association		✓				✓	
Sonoma Valley Hospital Foundation		✓				✓	
St. Andrew's Residential Programs for Youth		✓	✓				
Starting Arts, Inc.		✓	✓				
STARS Preschool		✓	✓				
The San Jose Library Foundation		✓	✓	✓		✓	
Work2future Foundation		✓				✓	
Young Women's Christian Assoc. of Sonoma		✓	✓	✓			

Privately Held Corporations	ACFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Air Filter/Control						✓	
Dfusion, Inc.		✓	✓	✓			
Diagnostics for the Real World		✓	✓	✓			
FRTek US, LLC		✓					
Pathway to Choices		✓					
Roberts of Woodside						✓	
System Services International		✓					
Tri-Cities Community Development Center							
Tri-State Seminar, LLC		✓					

Section F - Additional Information

Buena Park Library District Proposal for Auditing Services

Technology in the Audit

C&A is a paperless firm and we use secure cloud servers for file sharing. We have Lenovo laptops and Fujitsu scanners that we use in the field. Our secured laptops are synchronized to our cloud server every day to avoid loss of data. The scanners allow for flexibility during the audit since it is not feasible to expect every document in electronic format.

Our secure online file share and engagement organizer provide a better option over e-mailing electronic files. Each of our clients has an account login username and password through our website or an emailed link that allows them to upload files. This is especially helpful with sensitive information such as payroll data as it is much more secure than e-mail.

Our audit software is **ProSystems fx Engagement** which we compliment with Knowledge Coach (KC) audit programs and workpapers. These programs allow us to roll-forward audit information without having to replace the audit programs in the binder because they automatically update with changes in auditing and accounting standards every month. Finally, we have purchased data extraction software for each of our laptops that convert Adobe and other file types to Word and Excel.

All of the above-mentioned technological innovations make the audit more efficient and provides us the opportunity to spend time in areas that are more meaningful to the District. It also reduces the time and effort required by District staff to provide information and minimizes redundancy from year to year in the audit.

Proposal Exceptions

C&A did **not** have any exceptions or requested changes to the District's RFP conditions or requirements.

Attachments

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

June 18, 2021

To the Partners of Chavan & Associates, LLP
and the Peer Review Committee
of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Chavan & Associates, LLP in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements are identified as not having been performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Chavan & Associates, LLP in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Chavan & Associates, LLP has received a peer review rating of *pass*.

The Peer Group, LLP

Santa Ana, California

INDEPENDENT CONSULTANT AGREEMENT FOR
AUDIT SERVICES

This Independent Consultant Agreement ("Agreement") is made and entered into as of the ____ day of February, 2025, ("Effective Date"), by and between Buena Park Library District ("District") and Chavan & Associates, LLP, ("Consultant"), (together, "Parties").

- 1. **Services.** Consultant shall provide professional audit servings for the fiscal year ending June 30, 2024, including auditing the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District and the related notes to the financial statements, as further described in **Exhibit A**, attached hereto and incorporated herein by this reference ("Services").
- 2. **Term.** This Agreement shall begin on the Effective Date, and terminate on December 31, 2025, unless this Agreement is terminated and/or otherwise cancelled prior to that time.
 - 2.1. Under no circumstance shall this Agreement renew automatically. The Parties may, by mutual written agreement executed by both Parties, renew the Agreement for an extended term.
- 3. **Board Approval Required.** This Agreement shall not be a valid contract until it is executed by both Parties and approved or ratified by District's Governing Board ("Board"). Should Consultant begin performing Services in advance of Board approval, any Services so performed in advance of the approval date will be provided at Consultant's risk.
- 4. **Submittal of Documents.** Consultant shall not commence the Services under this Agreement until Consultant has submitted and District has approved the certificate(s) and affidavit(s), and the endorsement(s) of insurance required as indicated below:

☒ Signed Agreement
☒ Workers' Compensation Certification
☒ Insurance Certificates and Endorsements
☒ W-9 Form
☐ Other: _____

- 5. **Compensation.** District agrees to pay Consultant for services satisfactorily rendered pursuant to this Agreement a total fee not to exceed **Nineteen Thousand, Five Hundred, and 00/100 Dollars (\$19,500.00)**. District shall pay Consultant according to the following terms and conditions:
 - 5.1. The Services shall be performed at the hourly billing rates and/or unit prices included in **Exhibit B**. If hourly billing applies, the itemized invoice shall reflect the hours spent by Consultant in performing its Services pursuant to this Agreement.
 - 5.2. Payment for the Services shall be made for all undisputed amounts based upon the delivery of the work product as determined by District. Payment shall be made within thirty (30) days after Consultant submits an invoice to District for Services actually completed and after District's written approval of the Services, or the portion of the Services for which payment is to be made.
- 6. **Expenses.** District shall not be liable to Consultant for any costs or expenses paid or incurred by Consultant in performing services for District.

7. **Materials.** Consultant shall furnish, at its own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement. Notwithstanding the foregoing, District shall not be responsible for any damages to persons or property as a result of the use, misuse or failure of any equipment used by Consultant or Consultant's agents, personnel, employee(s), and/or subcontractor(s), even if such equipment is furnished, rented or loaned to Consultant by District.
8. **Audit.** Consultant shall establish and maintain books, records, and systems of account, in accordance with generally accepted accounting principles, reflecting all business operations of Consultant transacted under this Agreement. Consultant shall retain these books, records, and systems of account during the Term of this Agreement and for five (5) years thereafter. Consultant shall permit District, its agent, other representatives, or an independent auditor to audit, examine, and make excerpts, copies, and transcripts from all books and records, and to make audit(s) of all billing statements, invoices, records, and other data related to the Services covered by this Agreement. Audit(s) may be performed at any time, provided that District shall give reasonable prior notice to Consultant and shall conduct audit(s) during Consultant's normal business hours, unless Consultant otherwise consents.
9. **Independent Contractor.** Consultant represents and warrants that Consultant is an independent contractor or business entity that is: (i) free from the control and direction of District in connection with the performance of the Services, (ii) performing Services that are outside the usual course of District's business, and (iii) customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the Services performed, District being interested only in the results obtained. Consultant understands and agrees that it and all of its employees shall not be considered officers, employees, agents, partner, or joint venture of District, and are not entitled to benefits of any kind or nature normally provided employees of District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. Consultant shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Consultant's employees.

By checking the applicable box below, Consultant hereby represents and warrants to District the following:

- ☐ Consultant is and shall be a resident of the State of California or is otherwise exempt from withholding. To the extent an exemption is sought, Consultant will provide District with appropriate evidence including, without limitation, FTB Form 590. Consultant shall still be responsible for payment of all state and federal taxes.
- ☐ Consultant is not a resident of the State of California or otherwise not exempt from withholding, and Consultant authorizes District to withhold from all payments made to Consultant under this Agreement all taxes required to be withheld by law. (See, e.g., California Revenue & Taxation Code section 18661 et seq.)

10. Performance of Services.

- 10.1. **Standard of Care.** Consultant represents that Consultant has the qualifications and ability to perform the Services in a professional manner, without the advice, control or supervision of District. Consultant's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and

currently accepted principles and practices of its profession for services to California library districts.

- 10.2. **Certificates/Permits/Licenses/Registration.** Consultant and all Consultant's employees or agents shall secure and maintain in force such certificates, permits, licenses and registration as are required by law in connection with the furnishing of Services pursuant to this Agreement.
- 10.3. **Safety and Security.** Consultant is responsible for maintaining safety in the performance of this Agreement. Consultant shall be responsible to ascertain from District the rules and regulations pertaining to safety, security, and driving on library grounds, particularly when children are present.
- 10.4. **Meetings.** Consultant and District agree to participate in regular meetings on at least a monthly basis to discuss strategies, timetables, implementations of services, and any other issues deemed relevant to the operation of Consultant's performance of Services.
- 10.5. **District Approval.** The Services provided herein must meet the approval of District. District may evaluate Consultant in any way District is entitled pursuant to applicable law, including, without limitation, announced and unannounced observance of Consultant, Consultant's employee(s), and/or subconsultant(s).
- 10.6. **District's Evaluation of Consultant and Consultant's Employees and/or Subcontractors.** District may evaluate Consultant in any way District is entitled pursuant to applicable law. District's evaluation may include, without limitation:
 - 10.6.1. Requesting that District employee(s) evaluate Consultant and Consultant's employees and subcontractors and each of their performance.
 - 10.6.2. Announced and unannounced observance of Consultant, Consultant's employee(s), and/or subcontractor(s).
11. **Originality of Services.** Consultant agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays and video productions prepared for, written for, or submitted to District and/or used in connection with this Agreement, shall be wholly original to Consultant and shall not be copied in whole or in part from any other source, except that submitted to Consultant by District as a basis for such services.
12. **Work Product.** Consultant understands and agrees that all matters produced under this Agreement shall become the property of District and cannot be used without District's express written permission. District shall have all right, title and interest in said matters, including the right to secure and maintain the copyright, trademark and/or patent of said matter in the name of District.
13. **Termination.**
 - 13.1. **For Convenience by District.** District may, at any time, with or without reason, terminate this Agreement and compensate Consultant only for services satisfactorily rendered to the date of termination. Written notice by District shall be sufficient to stop further performance of services by Consultant. Notice shall be deemed given when received by Consultant or no later than three (3) calendar days after the day of mailing, whichever is sooner.

13.2. **With Cause by District.** District may terminate this Agreement upon giving of written notice of intention to terminate for cause. Cause shall include:

13.2.1. material violation of this Agreement by Consultant; or

13.2.2. any act by Consultant exposing District to liability to others for personal injury or property damage.

Written notice by District shall contain the reasons for such intention to terminate and unless within three (3) calendar days after that notice the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, this Agreement shall upon the expiration of the three (3) calendar days cease and terminate. In the event of this termination, District may secure the required services from another Consultant. If the expense, fees, and/or costs to District exceed the cost of providing the service pursuant to this Agreement, Consultant shall immediately pay the excess expense, fees, and/or costs to District upon the receipt of District's notice of these expense, fees, and/or costs. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to District.

13.3. Upon termination, Consultant shall provide District with all documents produced, maintained or collected by Consultant pursuant to this Agreement, whether or not such documents are final or draft documents.

14. **Disputes.** In the event of a dispute between the parties as to performance of the Services, the interpretation of this Agreement, or payment or nonpayment for work performed or not performed, the parties shall attempt to resolve the dispute in good faith. Pending resolution of the dispute, Consultant agrees it will neither rescind the Agreement nor stop the performance of the Services. Disputes may be determined by mediation if mutually agreeable, otherwise by litigation. Notice of the demand for mediation of a dispute shall be filed in writing with the other party to the Agreement. The demand for mediation shall be made within a reasonable time after written notice of the dispute has been provided to the other party, but in no case longer than ninety (90) days after initial written notice. If a claim, or any portion thereof, remains in dispute upon satisfaction of all applicable dispute resolution requirements, Consultant shall comply with all claims presentation requirements as provided in Chapter 1 (commencing with section 900) and Chapter 2 (commencing with section 910) of Part 3 of Division 3.6 of Title 1 of Government Code as a condition precedent to Consultant's right to bring a civil action against District.

15. **Attorney's Fees/Costs.** Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs and attorney's fees.

16. **Indemnification.**

16.1. To the furthest extent permitted by California law, Consultant shall indemnify and hold harmless District, its Governing Board, agents, representatives, officers, consultants, employees, trustees, and volunteers (the "Indemnified Parties") from any and all claims arising out of, pertaining to, or relating to the negligence, recklessness, or willful misconduct of Consultant ("Claim"). Consultant shall, to the furthest extent permitted by California law, defend the Indemnified Parties at Consultant's own expense, including attorneys' fees and costs, from any and all Claim(s) and allegations relating thereto. District shall have the right to accept or

reject any legal representation that Consultant proposes to defend the Indemnified Parties.

16.2. Consultant shall pay and satisfy any judgment, award, or decree that may be rendered against the Indemnified Parties in any Claim. Consultant's obligation pursuant to this Article includes reimbursing District for the cost of any settlement paid by the Indemnified Parties and for any and all fees and costs, including but not limited to legal fees and costs, expert witness fees, and consultant fees, incurred by the Indemnified Parties in the defense of any Claim(s) and to enforce the indemnity herein. Consultant's obligation to indemnify shall not be restricted to insurance proceeds.

16.3. District may withhold any and all costs that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of Consultant from amounts owing to Consultant.

17. Insurance.

17.1. Consultant shall procure and maintain at all times it performs any portion of the Services the following insurance with minimum limits equal to the amount indicated below.

Type of Coverage	Minimum Requirement
Commercial General Liability Insurance , including Bodily Injury, Personal Injury, Property Damage, Advertising Injury, and Medical Payments Each Occurrence General Aggregate	 \$1,000,000 \$2,000,000
Automobile Liability Insurance - Any Auto Each Occurrence General Aggregate	 \$1,000,000 \$2,000,000
Professional Liability Insurance	\$1,000,000
Workers' Compensation Insurance	Statutory Limits
Employer's Liability Insurance	\$1,000,000

17.1.1. Commercial General Liability and Automobile Liability Insurance.

Commercial General Liability Insurance and Any Auto Automobile Liability Insurance that shall protect Consultant, District, and the State from all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising performing any portion of the Services. (Form CG 0001 and CA 0001, or forms substantially similar, if approved by District.)

17.1.2. Workers' Compensation and Employer's Liability Insurance.

Workers' Compensation Insurance and Employer's Liability Insurance for all of its employees performing any portion of the Services in accordance with provisions of section 3700 of the California Labor Code. If any class of employee or employees engaged in performing any portion of the Services under this Agreement are not protected under the Workers' Compensation Statute, adequate insurance coverage for the protection of any employee(s) not otherwise protected must be obtained before any of those employee(s)

commence performing any portion of the Services. That policy shall provide employer's liability coverage per accident for bodily injury or disease.

- 17.1.3. **Professional Liability (Errors and Omissions).** Professional Liability Insurance as appropriate to Consultant's profession, coverage to continue through completion of construction plus two (2) years thereafter.

- 17.2. **Proof of Insurance.** Consultant shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage have been delivered in duplicate to District and approved by District. Certificates and insurance policies shall include the following:

- 17.2.1. Language stating in particular those insured, extent of insurance, location and operation to which insurance applies, expiration date, to whom cancellation and reduction notice will be sent, and length of notice period.

- 17.2.2. An endorsement for each policy stating that coverage shall not be canceled except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to District.

- 17.2.3. An endorsement stating that District and its Board, agents, representatives, employees, trustees, officers, consultants, and volunteers are named additional insured under all policies except Workers' Compensation Insurance, Professional Liability, and Employer's Liability Insurance. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to the Additional Insureds.

- 17.2.4. An endorsement stating that Consultant's insurance policies shall be primary to any insurance or self-insurance maintained by District.

- 17.2.5. An endorsement stating that there shall be a waiver of any subrogation against District and its respective elected officials, officers, employees, agents, representatives, contractors, trustees, and volunteers.

- 17.2.6. All policies except the Professional Liability, Workers' Compensation, and Employer's Liability Insurance Policies shall be written on an occurrence form.

- 17.2.7. Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

- 17.3. **Acceptability of Insurers.** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to District.

18. **Limitation of District Liability.** Other than as provided in this Agreement, District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event, shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.

19. **Compliance with Laws.** Consultant shall observe and comply with all rules and regulations of the Board and all federal, state, and local laws, ordinances and regulations. Consultant shall give all notices required by any law, ordinance, rule and regulation bearing on conduct of the Services as indicated or specified. If Consultant observes that any of the Services required by this Agreement are at variance with any such laws, ordinance, rules or regulations, Consultant shall notify District, in writing, and, at the sole option of District, any necessary changes to the scope of the Services shall be made and this Agreement shall be appropriately amended in writing, or this Agreement shall be terminated effective upon Consultant's receipt of a written termination notice from District. If Consultant performs any work that is in violation of any laws, ordinances, rules or regulations, without first notifying District of the violation, Consultant shall bear all costs arising therefrom.
20. **Employment with Public Agency.** Consultant, if an employee of another public agency, agrees that Consultant will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to this Agreement.
21. **Non-Discrimination.** Consultant herein agrees to comply with the provisions of the California Fair Employment and Housing Act as set forth in part 2.8 of division 3 of the California Government Code, commencing at section 12900; the Federal Civil Rights Act of 1964, as set forth in Public Law 88-352, and all amendments thereto; Executive Order 11246; and all administrative rules and regulations found to be applicable to Consultant and all of its subconsultants. In addition, Consultant agrees to require like compliance by all its subconsultant(s).
22. **Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or electronic mail, addressed as follows:

District:

Buena Park Library District
ATTN: Helen Medina, Library Director
7150 La Palma Ave.
Buena Park, CA 90620
hmedina@buenaparklibrary.org

Consultant:

Chavan & Associates, LLP
ATTN: Sheldon Chavan, CPA, Partner
16450 Monterey Road, Ste. 5
Morgan Hill, CA 95037
Sheldon@cnallp.com

Any notice personally given or sent by electronic mail shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) calendar days after deposit in the United States mail.

23. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.
24. **Amendments, Changes and Modifications.** This Agreement may not be amended, changed, modified, altered or terminated without the written agreement of both Parties hereto.

25. **No Rights in Third Parties.** This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.
26. **California Law.** This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California and venue of any action shall be in the county in which District office is located.
27. **Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
28. **Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.
29. **Assignment.** The obligations of Consultant pursuant to this Agreement shall not be assigned by Consultant.
30. **Provisions Required By Law Deemed Inserted.** Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein.
31. **Authority to Bind Parties.** Neither party in the performance of any and all duties under this Agreement, except as otherwise provided in this Agreement, has any authority to bind the other to any agreements or undertakings.
32. **Captions and Interpretations.** Paragraph headings in this Agreement are used solely for convenience and shall be wholly disregarded in the construction of this Agreement. No provision of this Agreement shall be interpreted for or against a party because that party or its legal representative drafted such provision, and this Agreement shall be construed as if jointly prepared by the Parties.
33. **Calculation of Time.** For the purposes of this Agreement, "days" refers to calendar days unless otherwise specified.
34. **Signature Authority.** Each party has the full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of each Party has been properly authorized and empowered to enter into this Agreement.
35. **Execution of Other Documents.** The parties to the Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement.
36. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. A facsimile or electronic signature shall be deemed to be the equivalent of the actual original signature. All counterparts so executed shall constitute one Agreement binding all the Parties hereto.

37. **Incorporation of Recitals and Exhibits.** The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.

Dated: _____, 2025

Dated: _____, 2025

Buena Park Library District

Chavan & Associates, LLP

By: _____

By: _____

Print Name: _____

Print Name: _____

Print Title: _____

Print Title: _____

Information regarding Consultant:

License No.: _____

_____:

Registration No.: _____

Employer Identification and/or
Social Security Number

Address: _____

Telephone: _____

Facsimile: _____

E-Mail: _____

Type of Business Entity:

____ Individual

____ Sole Proprietorship

____ Partnership

____ Limited Partnership

____ Corporation, State: _____

____ Limited Liability Company

____ Other: _____

NOTE: Section 6041 of the Internal Revenue Code (26 U.S.C. 6041) and Section 1.6041-1 of Title 26 of the Code of Federal Regulations (26 C.F.R. 1.6041-1) requires the recipients of \$600.00 or more to furnish their taxpayer information to the payer. In order to comply with these requirements, District requires Consultant to furnish the information requested in this section.

EXHIBIT A
DESCRIPTION OF SERVICES TO BE PERFORMED BY CONSULTANT

Consultant's entire proposal is not made part of this Agreement. In the event of any inconsistent terms between the proposal and this Agreement, the parties agree the terms of this Agreement shall control.

We are pleased to confirm our understanding of the services we are to provide for the Buena Park Library District Audit (the "District") for the fiscal year ending June 30, 2024. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit.

Accounting principles generally accepted in the United States of America, (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that the items noted below be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis.
2. Budgetary schedules.
3. Pension schedules.
4. Other postemployment benefit schedules.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America (GAGAS). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of

assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period(s) covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
3. For the design, implementation, and maintenance of internal control over compliance;
4. For identifying and ensuring that the District complies with laws, regulations, grants, and contracts applicable to its activities and implementing systems designed to achieve compliance with applicable laws, regulations, grants, and contracts applicable to activities; For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
5. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
6. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
7. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
8. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the District's auditor;
9. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
10. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
11. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;

12. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets; and
13. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials;
14. For the accuracy and completeness of all information provided; and
15. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding the supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our reports thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit. We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

EXHIBIT B
HOURLY BILLING RATES AND/OR UNIT PRICES

Engagement Partner	\$400 per hour
Associate Partner	\$300 per hour
Audit Manager	\$200 per hour
Senior Auditor	\$150 per hour
Staff Auditor	\$125 per hour
Administrative	\$100 per hour

WORKERS' COMPENSATION CERTIFICATION

Labor Code Section 3700 in relevant part provides:

Every employer except the State shall secure the payment of compensation in one or more of the following ways:

- By being insured against liability to pay compensation by one or more insurers duly authorized to write compensation insurance in this State.
- By securing from the Director of Industrial Relations a certificate of consent to self-insure, which may be given upon furnishing satisfactory proof to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to its employees.

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the Services of this Agreement.

Date: _____

Name of Consultant: _____

Signature: _____

Print Name and Title: _____

(In accordance with Article 5 – commencing at Section 1860, Chapter 1, part 7, Division 2 of the Labor Code, the above certificate must be signed and filed with District prior to performing any Services under this Agreement.)



MEMORANDUM

Date: January 30, 2025
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject: Resolution 2025-1 Updating Titles of Officers Authorized to Make Administrative Changes Related to Orange County Treasurer's Pool Account

Background:

The Buena Park Library District currently deposits excess funds into the Orange County Treasury on a voluntary basis for purposes of investment by the Orange County Treasurer-Tax Collector. This investment account was approved in 2009 by the District's governing board.

The District needs to update the titles of officers authorized to deposit and make withdrawals of funds, as well as make changes to District bank accounts and other administrative duties. The resolution has been reviewed by the County and the District will file a copy of this resolution with the Orange County Treasurer- Tax Collector. This resolution will supersede any previous authorizations and replace them with officers holding the following titles or their successors:

- Library Director
- Administrative Assistant
- Board President

The County requires two signatures to make a withdrawal or change accounts. Having three authorized officers on file will allow the District to maintain liquidity and continuity of operations in the event an officer is unable to fulfill their duties or is no longer available.

Recommendation:

Approve Resolution 2025-1, A Resolution of the Buena Park Library District of Orange County Updating Titles of Officers Authorized to Deposit and Make Withdrawals of Money of District into the Orange County Treasurer's Pool (OCTP), Make Changes to the District's Bank Account, or Other Administrative Duties as Required.

BUENA PARK LIBRARY DISTRICT

RESOLUTION NO. 2025-1

**A RESOLUTION OF THE BUENA PARK LIBRARY DISTRICT OF ORANGE COUNTY
UPDATING TITLES OF OFFICERS AUTHORIZED TO DEPOSIT AND MAKE
WITHDRAWALS OF MONEY OF DISTRICT INTO THE ORANGE COUNTY TREASURER'S
POOL (OCTP), MAKE CHANGES TO THE DISTRICT'S BANK ACCOUNT, OR OTHER
ADMINISTRATIVE DUTIES AS REQUIRED.**

WHEREAS, Section 53684 of the California Government Code allows the Buena Park Library District ("District") to deposit excess funds into the Orange County Treasury for purposes of investment by the Orange County Treasurer-Tax Collector (the "County Treasurer"); and

WHEREAS, the Board of Trustees of the Buena Park Library District ("Board") has approved deposit and investment of funds and participation in the Orange County Treasurer's Pool (OCTP) by way of Resolution NO. 009-5 dated October 6, 2009; and

WHEREAS, in considering Resolution NO. 009-5, the Board received and carefully reviewed the Orange County Treasurer's (the "Treasurer") Investment Policy Statement (the "IPS"). Having considered and weighed the risks of investing (including, but not limited to, the risks of loss of interest and principal) the Board found and determined that it is appropriate and legal to invest its moneys in the Orange County Treasury as permitted by the IPS. The Board had been advised by the Treasurer and understood that the IPS may be amended by the Treasurer without the review or consent of District; and

WHEREAS, in considering Resolution NO. 009-5, to the extent the District's moneys are invested with the County, in whole or in part, in OCTP, the Board reviewed and understood Net Asset Value ("NAV") risk that is discussed in Section V of the IPS and found and determined that investment of any of its moneys in OCTP is an appropriate investment of its moneys; and

WHEREAS, the Board now wishes to update the titles of officers authorized to deposit and make withdrawals of District money into the OCTP, make changes to the District's bank account, or other administrative duties as required.

NOW, THEREFORE, the Board of Trustees of the Buena Park Library District hereby resolves, determines, and finds the following:

1. The Board authorizes the following officers holding the titles listed below or their successors in office, to deposit and request withdrawals of money of District in the County Treasury, make changes to the District's bank account, or other administrative duties as required:

Library Director
Administrative Assistant
Board President

2. The Board requires two officers to request withdrawals or make changes to the District's bank accounts.
3. This authorization supersedes all prior authorizations.

PASSED AND ADOPTED by the Board of Trustees of the Buena Park Library District, this 4th day of February, 2025, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

BUENA PARK LIBRARY DISTRICT

By: _____

Cheyenne Traut, Board President

ATTEST:

Richard Rams, Board Secretary



MEMORANDUM

Date: January 30, 2025
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject: Review and Approve Amendment to the Conflict of Interest Code

Background:

The District requires specific positions and officers, employees, and consultants in those positions to file a Form 700 with the Clerk of the Board of Supervisors annually to comply with State political reform laws and Fair Political Practices Commission (FPPC) regulations.

In November 2024, the Board of Library Trustees conducted a required biennial review of the District's conflict of interest code, which specifies which positions are required to file a Form 700. Since then, the District has made administrative changes that have required an update to the conflict of interest code.

The update consists of the following changes:

- Title change from "Supervising Librarian" to "Senior Librarian"
- Title change from "Library Services Supervisor" to "Library Services Manager"
- Elimination of "Technology and Support Services Supervisor" position

Due to the changes made at the District, we need to update our documentation with the Clerk of the Board of Supervisors.

Recommendation:

Approve Amendment to Conflict of Interest Code



Conflict of Interest Code EXHIBIT A (Final Draft)

Entity: Library Districts

Agency: Buena Park Library District

Position	Disclosure Category	Files With	Status
Administrative Assistant	OC-01	COB	Unchanged
Circulation Services Supervisor	OC-01	COB	Unchanged
Consultant	OC-30	Agency	Unchanged
Facility Maintenance Supervisor	OC-01	COB	Unchanged
IT Systems Specialist	OC-01	COB	Unchanged
Legal Counsel	OC-01	COB	Unchanged
Library Director	OC-01	COB	Unchanged
Library Services Manager	OC-01	COB	Renamed
Reason: Title change			
Senior Librarian	OC-01	COB	Renamed
Reason: Title change.			
Technology & Support Services Supervisor	OC-01	COB	Deleted
Reason: This position was eliminated.			
Trustee	OC-01	COB	Unchanged

Total: 11



Disclosure Descriptions EXHIBIT B (Final Draft)

Entity: Library Districts

Agency: Buena Park Library District

Disclosure Category	Disclosure Description	Status
OC-01	All interests in real property in Orange County, the authority or the District as applicable, as well as investments, business positions and sources of income (including gifts, loans and travel payments).	Unchanged
OC-30	Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest category in the code subject to the following limitation: The County Department Head/Director/General Manager/Superintendent/etc. may determine that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure required. The determination of disclosure is a public record and shall be filed with the Form 700 and retained by the Filing Officer for public inspection.	Unchanged

Grand Total: 2



Master List of Agency Filers (Final Draft)

Entity: Library Districts

Agency: Buena Park Library District

Last Name	First Name	Middle Name	Position	Division	Category	Status
Cho	Ruth		Senior Librarian		OC-01	Position Renamed
Estrada	Brenda		Trustee		OC-01	Unchanged
Files with Agency			Consultant		OC-30	
Jensen	Linda Carole		Trustee		OC-01	Unchanged
Lebria	Martin		IT Systems Specialist		OC-01	Unchanged
Medina	Helen		Library Director		OC-01	Unchanged
Quintero	Christian		Trustee		OC-01	Unchanged
Rams	Richard		Trustee		OC-01	Unchanged
Salas	Patricia		Administrative Assistant		OC-01	Unchanged
Salmon Evans	Sue Ann		Legal Counsel		OC-01	Unchanged
Thompson	Ann		Library Services Manager		OC-01	Position Renamed
Traut	Cheyenne		Trustee		OC-01	Unchanged
Vacant			Facility Maintenance Supervisor		OC-01	
Wilkins	Caroline		Circulation Services Supervisor		OC-01	Unchanged

Grand Total: 14



Conflict of Interest Code EXHIBIT A (Final Draft)

Entity: Library Districts

Agency: Buena Park Library District

Position	Disclosure Category	Files With
Administrative Assistant	OC-01	COB
Circulation Services Supervisor	OC-01	COB
Consultant	OC-30	Agency
Facility Maintenance Supervisor	OC-01	COB
IT Systems Specialist	OC-01	COB
Legal Counsel	OC-01	COB
Library Director	OC-01	COB
Library Services Manager	OC-01	COB
Senior Librarian	OC-01	COB
Trustee	OC-01	COB

Total: 10



Disclosure Descriptions EXHIBIT B (Final Draft)

Entity: Library Districts

Agency: Buena Park Library District

Disclosure Category	Disclosure Description
OC-01	All interests in real property in Orange County, the authority or the District as applicable, as well as investments, business positions and sources of income (including gifts, loans and travel payments).
OC-30	Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest category in the code subject to the following limitation: The County Department Head/Director/General Manager/Superintendent/etc. may determine that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure required. The determination of disclosure is a public record and shall be filed with the Form 700 and retained by the Filing Officer for public inspection.

Grand Total: 2



Master List of Agency Filers (Final Draft)

Entity: Library Districts

Agency: Buena Park Library District

Last Name	First Name	Middle Name	Position	Division	Category	Files With
Cho	Ruth		Senior Librarian		OC-01	COB
Estrada	Brenda		Trustee		OC-01	COB
Files with Agency			Consultant		OC-30	Agency
Jensen	Linda Carole		Trustee		OC-01	COB
Lebria	Martin		IT Systems Specialist		OC-01	COB
Medina	Helen		Library Director		OC-01	COB
Quintero	Christian		Trustee		OC-01	COB
Rams	Richard		Trustee		OC-01	COB
Salas	Patricia		Administrative Assistant		OC-01	COB
Salmon Evans	Sue Ann		Legal Counsel		OC-01	COB
Thompson	Ann		Library Services Manager		OC-01	COB
Traut	Cheyenne		Trustee		OC-01	COB
Vacant			Facility Maintenance Supervisor		OC-01	COB
Wilkins	Caroline		Circulation Services Supervisor		OC-01	COB

Grand Total: 14

FUTURE AGENDA ITEMS

18. Agenda preparation for the Regular Meeting which will be held on March 4, 2025, at 5:30 p.m., unless rescheduled by the Board of Library Trustees

CONSENT CALENDAR

All matters listed under Consent Calendar will be acted upon by one motion affirming the action recommended on the Agenda. There will be no separate discussion on these items prior to voting unless members of the Board or the public request specific items to be removed from the Consent Calendar for separate action.

19. Personnel Action –
 - a. Merit increase for PT Library Page, Monique Flores-Arvizu, to Step 5 on the Salary Scale effective February 7, 2025.

ADJOURNMENT

20. The Board of Library Trustees will adjourn the regular date February 4, 2025, meeting.